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THE
ASIATIC SOCIETY OF BOMBAY
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HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

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Ordered, by The House of Commons, *to be Printed*, 15 *May* 1877.

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LIST.

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1875 to 31st March 1876 - - - - - p. 2

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1876 to 31st March 1877 - - - - p. 22

No. 3.—An Account of the Debts and Credits in England of the Government of India, on 31st March 1877 - - - - - - - - - - - - p. 38

No. 4.—A List of the Establishment of the Secretary of State in Council of India, and the Salaries and Allowance payable in respect thereof, on 31st March 1877 - - p. 40

No. 5.—An Account of New or Increased Salaries, Establishments, or Pensions, granted or created in Great Britain, between 1st April 1876 and 31st March 1877 - - - - p. 41

No. 6.—Allowances, Compensations, and Superannuations, granted between 1st April 1876 and 31st March 1877, under Acts 21 & 22 Vict. c. 106, 22 Vict. c. 26, and 32 & 33 Vict. c. 97 - - - - - - - - - - - - - p. 43

No. 7.—Compensations granted to the Families of Deceased Officers of the East India Company's late Maritime Service, in the form of Annuities, between 1st April 1876 and 31st March 1877, under Act 3 & 4 Will. 4, c. 85 - - - - - - - - - p. 43

No. 8.—Capital and Revenue Accounts of the Indo-European Telegraph, to 31st March 1876, p. 43

No. 9.—Account of the Receipts and Disbursements of the Indian Troop Service during the Year ended 31st March 1876 - - - - - - - - - - - p. 48

No. 10.—Statement showing the Net Expenditure incurred on account of the Royal Indian Engineering College during the Year ended 31st March 1876 - - - - p. 54

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of India for the Year 1875-76 - - - - p. 55

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of India for the Year 1876–77 - - p. 61

India Office,
14 May 1877.

LOUIS MALLET,
Under Secretary of State

No. 1. - - - - - - - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

			£ s. d.
Balance on the 1st April 1875			2,706,370 5 4
REVENUE:			
MINT:		£. s. d.	
Proceeds of Sales of Indian Coins sent to this Country for Assay		29 14 7	
TELEGRAPH:			
Indo-European Telegraph		17,122 1 8	
MARINE:			
Sum realised on the decease of an Officer of the late Indian Navy, being the amount of a life insurance accepted as part security for the Commutation of his Pension		700 —	
INTEREST:	£. s. d.		
Interest realised from investment of cash balance	33,767 4 2		
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England	2,498 16 8		
Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to the 27th Section of Act 36 Vict. c. 17	7 1 11		
		36,273 2 0	
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Subscriptions to Widows' Funds of the Home Establishment, Fees, &c.	11,434 13 8		
Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund:	£. s. d.		
Bengal Civil Service Annuity Fund	1,907 6 7		
Bengal Military Orphan Society	17,843 14 11		
Bengal Military Fund	29,874 11 3		
Madras - ditto	17,304 — 2		
Bombay - ditto	11,266 2 1		
Indian Navy Fund	2,165 10 4		
Bengal Medical Retiring Fund	757 18 6		
Madras Medical Fund	278 3 4		
Bombay Medical Retiring Fund	227 6 9		
	81,564 13 11		
		92,999 7 7	
MISCELLANEOUS:			
Fines and Penalties incurred by Contractors in providing Stores and Freight	8,089 11 2		
Recoveries on account of detention of Lighters	715 7 4		
Proceeds of sales of copies of Mr. Fergusson's Work on Tree and Serpent Worship	625 2 6		
Sale proceeds of other books, maps, and unserviceable stores, and receipts on sundry accounts	913 16 —		
Proceeds of sale of Chinchona Bark	4,561 10 3		
Carried forward £.	14,905 7 3	147,124 6 7	2,796,370 5 4

No. 1.

of the GOVERNMENT of *India*, from 1st April 1875 to 31st March 1876.

DISBURSEMENTS.

EXPENDITURE:

CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:

	£. s. d.	£. s. d.	£. s. d.
LAND REVENUE:			
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	2,246 9 11		
Stores for India: For use in the Revenue Survey, &c.	2,037 17 5		
		4,284 7 4	
FOREST:			
Allowances to successful Candidates for the Indian Forestry Department; Advances of Pay and Passage to India on appointment; Fees to Professors for Instruction; Expenses of Officers of the Department visiting Forests, &c.	2,130 2 6		
Stores for India: Tools, Forest Seeds, &c.	417 10 5		
		2,547 12 11	
CUSTOMS—Stores for India: Gauging Instruments, &c.	- - -	144 3 -	
SALT:			
Passage from India and balance of salary of a mechanic employed in the Mayo Salt Mines	87 11 5		
Stores for India: Gauging Instruments and Hydrometers	192 8 7		
		280 - -	
OPIUM:			
Stores for India: Machinery for use in Saw Mills attached to the Patna Opium Agency		714 3 2	
STAMPS—Stores for India		35,270 7 2	
MINT:	£. s. d.		
Cost of Assay of Indian Coins	40 5 -		
Stores for India	25,309 7 7		
		25,349 12 7	
POST OFFICE:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	48,000 - -		
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad	4,800 - -		
Pay of the Director General while on special duty, and compensation awarded on recovery of stamps saved from the wreck of the "Dhoolia"	2,471 15 11		
	55,271 15 11		
Stores for India	9,855 4 4		
		65,127 - 3	
TELEGRAPH:			
Indo-European Telegraph	13,317 15 3		
Red Sea and India Telegraph: Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39)	18,027 - -		
Indian Telegraph Department: Absentee Allowances	3,899 1 1		
Ditto: Pay and travelling expenses of the Director General while on special duty, share of Expenses of International Telegraph Office at Berne, &c.	2,540 - 2		
	37,783 16 6		
Telegraph Lines in India—Stores for India	47,377 17 -		
		85,161 13 6	
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:			
His Highness Maharajah Duleep Sing		19,335 17 -	
			238,214 16 11
CHARGES ON THE REVENUES OF INDIA:			
INTEREST ON DEBT:			
Interest on Loans contracted in England:	£. s. d.		
East India Bonds	159,868 - -		
India Debentures	232,000 - -		
India 5 per Cent. Stock	860,007 6 2		
India 4 per Cent. Stock	863,176 13 -		
	2,115,051 19 2		
Dividends on the Indian Transfer Loan	45,803 - 1		
		2,160,854 19 3	
INTEREST ON OTHER OBLIGATIONS: Interest on Deposits in Regimental Savings Banks of Men returned from India		532 14 6	
Carried forward	£.	2,161,387 13 9	238,214 16 11

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	14,835 7		147,124 6 7	2,796,370 5 4
RECEIPTS—*continued.*				
REVENUE—*continued.*				
MISCELLANEOUS—*continued.*				
Rent of Wharf adjoining the India Store Depôt, and the proportion of rates and taxes chargeable thereon - -	278 5			
Receipts in respect of the India Museum, for admissions, sale of guide-books, &c. - - - - - - -	264 3			
From the Commissioners of Income Tax: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - - -	735 12			
Refund in respect of a Civil Absentee Allowance, and sundry small sums over-issued in previous years - - -	135 1			
Recoveries for Stamps on Civil Servants' Bonds - - -	51 -			
Refund by the Directors of Convict Prisons of sums paid by this Office for the maintenance in Tasmania, since the expiration of his original sentence, of a convict transported from India - - - - - - - - -	509 19			
Royal India Lunatic Asylum, Ealing: £. s. d.				
Pay, pensions, &c. of inmates appropriated to their maintenance - - - - 1,925 3 1				
Sale of farm produce, &c. - - - 97 1 8				
	2,022			
ARMY:				
Value of clothing, accoutrements, &c. in possession of regiments on their transfer from the Indian to the British Establishment - - - - - - - - - -	17,728 1			
Proceeds of sales of unserviceable military stores, &c. - -	1,674 1			
Indian Troop Service: Receipts from the Admiralty, retrenchments on account of messing, &c. - - - - - -	84,895			
Passage of Officers and Troops: Retrenchments on account of messing, &c. - - - - - - - - - -	390 1			
Refund of sums over-issued to the War Office in the year 1873-74 - - - - - - - - - -	1,155			
Indian Service Family Pension Fund - - - -	1,303 1			
			18,832 12 1	
PUBLIC WORKS:				
Royal Indian Engineering College: £. s. d.				
Fees from students - - - - 16,546 13 4				
Sale of provisions, farm produce, &c. - 1,004 4 1				
	17,550			
Rent, &c. of houses acquired from the East India Irrigation and Canal Company - - - - - - - -	267			
			107,148 13 11	
			17,818 - 3	
Carried forward - - -		£.	290,923 12 10	2,796,370 5 4

of the Government of *India*, from 1st April 1875 to 31st March 1876—*continued.*

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			2,161,387 13 9	238,214 16 11
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
ADMINISTRATION:				
England:				
Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Assistant to Director of Transports at the Admiralty, and two Members of the London Medical Board -	136,859 3 2			
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - - - - - -	4,409 12 –			
Store Department: Wages of Labourers, Cartage, Fees to Surveyors, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. -	21,924 12 1			
Expenses attending the Extension of the India Store Depôt - - - - - - -	3,252 15 6			
Law Charges - - - - - - - -	2,347 9 11			
Bank of England and Bank of Ireland for Management of Debt - - - - - -	18,385 6 2			
Postage of Despatches to and from India - -	6,381 12 2			
Stationery, Printing, and Bookbinding - -	8,708 11 7			
Office Contingencies: Rates, Taxes, Coals, Gas, Candles, Furniture and Repairs, Stamps, Advertisements, Postage, Telegrams, and various petty Charges - - - - - - -	16,740 3 7	219,009 6 2		
India:				
Passage and Outfit of the Governor General of India, the Governor of Madras, and two Members of the Council of the Governor General -	9,200 – –			
Expenses attending the deputation of Sir Louis Mallett, C.B., to India - - - - - -	1,750 – –			
Portraits of Lords Amherst, Canning, and Lawrence, for Government House, Calcutta - -	709 7 –			
Books and Newspapers supplied to India, not invoiced as Stores - - - - - -	2,306 9 7	13,965 16 7		
		232,975 2 9		
Stores for India: Stationery, Printing Materials, Currency Notes, &c. - - - - - - - - - - - -		209,031 9 4	442,006 12 1	
MINOR DEPARTMENTS:				
India Museum and Department of the Reporter on the Products of India: Salaries and allowances of the Staff, Pay of Police, and Contingent Expenses - - - - - - - -		13,260 10 8		
Freight back to India of a Jewelled Chudder exhibited at the Vienna Exhibition of 1873 - - - - - - - -		200 – –		
Expenses in connection with the Indian Department at the International Exhibition in London - - - - - - -		221 3 2		
Expenses in connection with the Indian Department at the Philadelphia Exhibition of 1876 - - - - - - - -		719 14 6		
Expenses of Survey and other Maps and Charts relating to India		837 4 2		
Freight from India of Iron Ore and Limestone, and cost of Experiments therewith - - - - - - - - - -		428 9 8		
Special Pay, Passage to India, and Contingent Expenses of Dr. Hunter, employed in compiling the Bengal Gazetteer -		1,986 10 1		
Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - - - - - - -		3,420 – 10		
		21,073 13 1		
Stores for India - - - - - - - - - - -		14,714 8 1	35,788 1 2	
Carried forward - - - £.			2,639,182 7 –	238,214 16 11

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	290,923	12	10	2,796,370	5	4
Receipts—*continued.*						
Carried forward - - - £.	290,923	12	10	2,796,370	5	

of the Government of *India*, from 1st April 1875 to 31st March 1876—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	- - -	2,639,182 7 –	238,214 16 11
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
LAW AND JUSTICE:			
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports -	147 – 5		
Maintenance in Tasmania of Convicts transported from India -	117 3 10		
	264 4 3		
Stores for India: Books, Iron Safes, &c. - - - - - -	1,207 1 10		
		1,471 6 1	
MARINE:			
Pensions and Retired Allowances - - - - - - -	47,996 17 7		
Furlough and Absentee Allowances - - - - - - -	577 1 8		
Commutation of Pensions of Officers of the late Indian Navy -	1,605 14 6		
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas - - - - - - - -	67,730 11 11		
Passages from India and Pay of Naval Officers, Marine Engineers, &c. - - - - - - - - - - - - - -	186 8 5		
	118,096 14 1		
Stores for India, including payments on account of Steam and other Vessels - - - - - - - - - - - -	80,322 7 8		
		198,419 1 9	
ECCLESIASTICAL:			
Passage and Outfit of Chaplains on appointment - - -	900 – –		
Stores for India: Altar-cloths, Communion-plate, Bibles, &c. -	155 9 –		
		1,055 9 –	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:			
Mission to the Court of Persia - - - - - - - -	12,000 – –		
Special Mission of Major General Sir F. J. Goldsmid, K.C.S.I., C.B., to Persia - - - - - - - - - - -	329 13 6		
Expenses attending the Visit of His Royal Highness the Prince of Wales to India - - - - - - - - - - -	1,500 – –		
Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - - - - - - - -	1,000 – –		
Salary of the Consul at Jeddah, &c. - - - - -	167 15 11		
	14,997 9 5		
Stores for India: For use at Political Agencies - - -	295 19 5		
		15,293 8 10	
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Pensions and Retired Allowances - - - - - - -	218,276 3 9		
Compensation Pensions to Officers and Petty Officers of the Maritime Service of the East India Company - - - - -	8,444 18 5		
Poplar Fund Pensions - - - - - - - - - -	759 11 4		
Annuities of the Madras Civil Funds of 1800 and 1814 - -	1,600 – –		
Annual Donation to the Bengal Civil Fund - - - -	2,500 – –		
Gratuities - - - - - - - - - - - - -	150 – –		
Special Grant to Mr. C. Forjett, late Commissioner of Police, Bombay, in recognition of his highly meritorious services -	1,000 – –		
Grant of a sum equal to one half year's salary of the late Bishop of Bombay, paid to his representatives under Act 3 & 4 Will. 4, c. 85, s. 97 - - - - - - - - - - -	1,186 13 4		
Gratuities granted on retirement to members of the Uncovenanted Service of India not entitled to Pensions - - - -	1,197 6 4		
Relief to distressed Natives of India - - - - -	189 8 9		
Carried forward - - - £.	235,304 1 11	2,855,421 12 8	238,214 16 11

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	290,923	12	10	2,796,370	5	4
Receipts—*continued.*						
Carried forward - - - £.	290,923	12	10	2,796,370	5	4

of the Government of *India*, from 1st April 1875 to 31st March 1876—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	235,304 1 11	2,855,421 12 8	238,214 16 11
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES—*continued.*			
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - -	355 – –		
Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund:			
	£. s. d.		
Bengal Civil Service Annuity Fund -	141,638 9 3		
Madras Civil Service - ditto - -	83,125 – 4		
Annuity Branch of the Bombay Civil Fund	37,027 14 3		
Bengal Military Orphan Society - -	56,537 7 6		
Bengal Military Fund - - - -	167,655 19 10		
Madras - ditto - - - - -	160,320 17 10		
Bombay - ditto - - - - -	111,999 19 8		
Indian Navy Fund - - - - -	10,509 14 7		
Bengal Medical Retiring Fund - - -	46,830 9 6		
Madras Medical Fund - - - -	78,155 – –		
Bombay Medical Retiring Fund - -	11,050 9 11		
	904,851 2 8		
MISCELLANEOUS:		1,140,510 4 7	
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - - - -	14,676 12 5		
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff; Board and Clothing of the Lunatics; and other Expenses - - - - - - - - - - - -	6,901 12 5		
Maintenance of Lunatics, elsewhere than in the Royal India Lunatic Asylum - - - - - - - - - -	668 5 9		
Books relating to India - - - - - - - - - -	1,538 18 8		
Grant to Professor Max Müller, in special recognition of his Services in connection with the editing and printing of the "Rig Veda" - - - - - - - - - - -	2,000 – –		
Subscription to the Royal Asiatic Society - - - - -	210 – –		
Cost and Freight to India of Insignia of the Order of the Star of India - - - - - - - - - - - -	3,336 18 3		
Miscellaneous Charges on Stores for India that cannot be distributed under the several Services to which the Stores are chargeable: Lighterage, Dock Dues, General Average, Packing, &c. - - - - - - - - - - -	1,946 3 2		
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - - - -	5,292 8 9		
Remuneration to a Member of the Special Committee appointed to revise Statistical Records and Returns received from India -	300 – –		
Salary of British Delegate to the Egyptian Board of Health, for three years to December 1878, and contingent Expenses of the Agent to the Government of India in Egypt - - -	327 11 8		
Payments on account of a Window to be erected in the Cathedral at Calcutta in memory of the late Earl of Mayo - - -	570 – –		
Composition in lieu of Stamp Duty on India Bonds and Debentures - - - - - - - - - - - -	250 – –		
Stamps on Bills of Exchange drawn on India; binding 25 copies of Dr. Carter's Work on Leprosy; return Passage to India of a Native of that country; charges attending the Transit of Lord Mayo's Horses through Egypt (the repayment having been included among Revenue Receipts in India), &c. - - -	363 5 11		
Cost of Stamps on Civil Servants' Bonds, recovered and brought to account under Miscellaneous Receipts - - - -	48 15 –		
		38,430 12 –	
Carried forward - - - £.	- - -	4,034,362 9 3	238,214 16 11

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£	s.	d.
Brought forward - - -	290,923	12	10	2,796,370	5	4

Receipts—*continued.*

Carried forward - - - £. 290,923 12 10 2,796,370

of the Government of *India*, from 1st April 1875 to 31st March 1876—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	4,034,362	9	3	238,214	16	11
DISBURSEMENTS—*continued.*									
CHARGES ON THE REVENUE OF INDIA—*continued.*									
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:									
Covenanted Civil Service - - - - - - - - -	106,951	4	5						
Uncovenanted Service - - - - - - - - -	32,929	17	11						
Military Officers in Civil employ - - - - - - -	88,549	15	2						
				228,430	17	6			
PROVINCIAL SERVICES—INDIA:									
Passage and Outfit of Educational Officers on appointment - -	-	-	-	300	-	-			
ARMY:									
Effective:	£.	s.	d.						
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry - -	320,000	-	-						
Furlough Allowances of Officers of the Indian Service - - - - - - -	202,344	16	1						
Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery - - - - -	115,574	10	9						
Advances to Regiments proceeding to India -	13,106	12	4						
Pay and Allowances during Voyage, of Regiments returning from India - - - - - -	5,130	16	10						
Contribution towards the maintenance of the School of Music at Kneller Hall - -	472	-	-						
Indian Troop Service - - - - - -	333,785	17	2						
Passage of Officers and Troops otherwise than in Troop Ships - - - - - - -	18,234	9	3						
Purchase of Stallions - - - - - -	12,942	14	6						
Cost of Medals - - - - - - - -	211	11	6						
Outfit Allowance of Indian Cadets on completion of their studies at Sandhurst - - -	1,050	-	-						
Pay of Officers appointed in succession to Subalterns of the British Army admitted as Probationers in the Indian Staff Corps - -	188	1	-						
Pay of Surgeons at Netley and their Allowances on Appointment, &c. - - - - - -	2,435	17	1						
Expenses incurred by Officers acquiring Scientific Knowledge - - - - - - - -	877	2	-						
Freight from India of unserviceable Military Stores, &c. - - - - - - - - -	668	6	11						
One third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said - - - - - - -	121	7	9						
Pay and Expenses of Military Officers on special duty in connection with Ordnance Stores; Pay and Travelling Expenses of Civil Master Armourer, of Artisans for Gun Factory and Gunpowder Works in India, &c. - - -	841	15	1						
	1,027,985	18	3						
Stores for India - - - - - - -	1,096,947	5	3						
				2,124,933	3	6			
Carried forward - - - £.				2,124,933	3	6	4,263,093	6	9	238,214	16	11

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	290,923	12	10	2,796,370	5	4
Receipts—*continued.*						
Carried forward - - - £.	290,923	12	10	2,796,370	5	4

of the Government of *India*, from 1st April 1875 to 31st March 1876—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	2,124,932 3 6	4,263,093 6 9	238,214 16 11
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
ARMY—*continued.*			
Non-Effective:	£. s. d.		
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India - - - - - - - -	350,000 – –		
Retired Pay of Officers of the Indian Service, including Colonels' Allowances - - -	906,338 14 9		
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance -	75,775 1 3		
Lord Clive's Fund: Pensions - - - -	121,908 – 11		
Lord Clive's Fund: Payments to Representatives of Lord Clive - - - - - - -	1,589 – –		
Indian Service Family Pension Fund - -	401 12 2		
Charge to India for cost of absorption of Supernumerary Commissions in British Regiments -	450 – –		
Gratuities, equal to the value of their Commissions, granted to Officers of British (formerly Indian) Regiments on their retirement from the Service - - - - - - - -	1,800 – –		
		1,458,262 9 1	
			3,583,195 12 7
PUBLIC WORKS, ORDINARY:			
Royal Indian Engineering College:			
Cost of Furniture, &c. - - - - -	160 10 7		
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - - - - -	23,604 14 2		
		23,765 4 9	
Expenses attending the Examination of Candidates for the Civil Engineer Establishment, Passages to India on appointment, &c. -		2,524 11 6	
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - - - - - - -		24,406 2 8	
Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department - - - - -		22,789 11 9	
Passages from India and issues of Pay, &c., of Engineers and others employed in the Public Works Department in India - - -		299 13 3	
Ground Rent, Insurance and Taxes in respect of Houses acquired from the East India Irrigation and Canal Company - - -		214 6 10	
		73,999 10 9	
Stores for India - - - - - - - - - - -		20,649 15 7	
			94,649 6 4
EXPENDITURE CONSEQUENT ON FAMINE IN BENGAL:			
Balance of pay of Railway Engine-drivers, &c., employed in connection with Famine Relief, cost of Maps of Famine Districts, &c. - - - - - - - -			587 9 –
			7,941,525 14 8
TOTAL EXPENDITURE (*excluding Guaranteed Interest and Public Works Extraordinary*) carried forward £.			8,179,740 11 7

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	290,923 12 10	2,796,370 5 4
RECEIPTS—*continued.*		
REVENUE - - -		290,923 12 10
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES:		
Oude and Rohilkund Railway Company: Premium realised by the sale of 8,000 *l.* Share Capital issued to replace the like amount of Debentures cancelled - - - - - - - -		889 19 8
DEBT INCURRED:		
India Four per Cent. Debentures sold - - - - - - - - - - - -		1,200,000 - -
DEPOSITS:		
Premium realised by the sale of 1,200,000 *l.* India Four per Cent. Debentures, and Interest accrued due thereon at the time of sale - - - - - - - - - - - - -		6,298 12 8
REPAYMENT OF ADVANCES:		
From Her Majesty's Treasury, in repayment of Disbursements in England for Purchase, &c., of Malt Liquor on behalf of the Imperial Government - - - - - - - - -		6,841 19 2
Carried forward - - - £.		4,301,324 9 8

of the Government of *India*, from 1st April 1875 to 31st March 1876—*continued*.

	£. s. d.	£. s. d.
Brought forward - - -		8,179,740 11 7
DISBURSEMENTS—*continued*.		
CHARGES ON THE REVENUE OF INDIA—*continued*.		
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES UNDER THEIR RESPECTIVE DEEDS OF CONTRACT, INCLUDING INTEREST ON DEBENTURE BONDS:		
Bombay, Baroda, and Central India Railway Company - - -	387,545 15 8	
Eastern Bengal Railway Company - - - - - - -	130,748 6 1	
East Indian Railway Company - - - - - - - -	1,464,649 10 2	
Great Indian Peninsula Railway Company - - - - - -	1,131,623 6 –	
Madras Railway Company - - - - - - - -	508,114 7 5	
Oude and Rohilkund Railway Company - - - - - -	255,956 10 –	
Scinde, Punjab, and Delhi Railway Company - - - - -	551,202 – –	
South Indian Railway Company - - - - - - -	177,062 9 6	
Madras Irrigation and Canal Company - - - - - -	49,983 6 –	
		4,656,885 10 10
PUBLIC WORKS, EXTRAORDINARY:		
	Stores. £. s. d. / Other Charges. £. s. d.	
State Railways - - - - -	732,362 4 – / 7,026 13 8	739,388 17 8
Irrigation Works - - - - -	4,269 3 9 / - - -	4,269 3 9
Discharge of Debentures issued in exchange to Holders of Debentures of the Calcutta and South Eastern Railway Company - - -	- - - / 4,250 – –	4,250 – –
£.	736,631 7 9 / 11,276 13 8	747,908 1 5
TOTAL EXPENDITURE (*including Guaranteed Interest and Public Works Extraordinary*) - - - - - - - - - - - - £.		13,584,534 3 10
ADVANCES REPAYABLE:		
For purchase, &c. of Malt Liquor on behalf of the Imperial Government, &c. - - - - - - - - - - - - -	5,837 3 3	
For purchase of Coal for the use of the East India Squadron, &c. on the occasion of the Visit of His Royal Highness the Prince of Wales to India - - - - - - - - - - - - -	4,410 17 3	
On account of the Abyssinian Expedition - - - - - -	1,484 5 –	
		11,732 5 6
Carried forward - - - £.		13,596,266 9 4

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

					£.	s.	d.
				Brought forward - - -				4,301,324	9	8
RECEIPTS—*continued.*										
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES.										
On account of Capital, under their respective Deeds of Contract :					£.	s.	d.			
Bombay, Baroda, and Central India Railway Company -					510	6	8			
East Indian Railway Company - - - - - -					1,046,889	16	7			
Madras Railway Company - - - - - - -					626,035	–	–			
Oude and Rohilkund Railway Company - - - -					37	10	–			
								1,673,472	13	3
On account of Transfer Fees, Recoveries on account of Insurance, &c.:										
Bombay, Baroda, and Central India Railway Company -					2,855	8	8			
Eastern Bengal Railway Company - - - - -					177	2	9			
East Indian Railway Company - - - - - -					1,087	5	5			
Great Indian Peninsula Railway Company - - -					3,895	14	8			
Madras Railway Company - - - - - - -					450	2	1			
Oude and Rohilkund Railway Company - - -					1,583	8	–			
Scinde, Punjab, and Delhi Railway Company - -					1,352	8	10			
South Indian Railway Company - - - - -					2,028	8	9			
								13,429	19	2
										1,686,902	12	5
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA										
Repayments by Her Majesty's Treasury and other Public Departments :					£.	s.	d.			
Of Advances in India on account of the Emigration of Coolies					38,522	15	7			
Of Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - - - - - - - - -					3,792	17	7			
Of Pensions paid in India to Out-pensioners of Chelsea Hospital - - - - - - - - - -					10,277	17.	4			
Of Supplies to Her Majesty's Ships on the East India Station - - - - - - - - - -					7,149	9	9			
On account of Timber supplied from British Burmah to the Government of the Cape of Good Hope - -					7,543	14	6			
Of sundry Advances made in India on behalf of the Imperial Government - - - - - - - -					11,716	–	1			
Of Disbursements in India on account of the Abyssinian Expedition - - - - - - - - -					15,387	3	7			
								94,389	18	5
Miscellaneous Receipts - - - - - - - - - - - -								17,480	–	8
Bills of Exchange on India - - - - - - - - - - -								12,389,613	5	10
										12,501,483	4	11
										18,489,710	7	–

India Office, 7 December 1876.

India Audit Office,
30 April 1877.

I certify that this Account has been examined under my directions; and that,

of the Government of *India*, from 1st April 1875 to 31st March 1876—*continued.*

	£.	s.	d.	£.	s.	d.
				Brought forward - - -	13,596,266	9	4
DISBURSEMENTS—*continued.*						
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES.						
On account of Stores, Establishment Charges, &c.; and for discharge of Debentures:						
Bombay, Baroda, and Central India Railway Company - - - -	41,386	13	11			
Eastern Bengal Railway Company - - - - - - - -	30,530	2	6			
East Indian Railway Company - - - - - - - - -	1,434,031	13	6			
Great Indian Peninsula Railway Company - - - - - - -	246,811	6	2			
Madras Railway Company - - - - - - - - - -	584,999	19	6			
Oude and Rohilkund Railway Company - - - - - - -	40,427	6	9			
Scinde, Punjab, and Delhi Railway Company - - - - - -	56,433	–	8			
South Indian Railway Company - - - - - - - -	462,457	6	7			
				2,897,077	9	7
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.						
Advances on account of the Bengal, Madras, and Bombay Civil Funds - -	148,500	–	–			
Her Majesty's Postmaster General, on account of Postage collected in India -	57,631	19	6			
Ditto - - ditto - - on account of Sums received in India for Money Orders - - - - - - - -	36,625	11	4			
Family Remittances, Remittances by Administrators General, &c. - - -	473,165	19	9			
Miscellaneous Payments to be brought to charge or recovered in India - -	136,890	13	11			
Copper supplied to the Calcutta Mint for Coinage purposes - - - -	56,873	6	4			
Stores chargeable to Provincial and Local Funds; to Foreign States; and against Income derived from Roorkee and other Workshops - - - - -	166,780	–	9			
				1,076,467	11	7
TOTAL DISBURSEMENTS - - - £.				17,569,811	10	6
BALANCE on the 31st March 1876, including Sums in the hands of Sub-Accountants - -				919,898	16	6
			£.	18,489,710	7	–

Thos. W. Keith, Accountant.

subject to the observations contained in the annexed Report, it is correct.

Walter Carew Cocks, Auditor.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS from 1st April 1875 to 31st March 1876, prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of Section 52 of 21 & 22 Vict. c. 106.

1. IN my Report for the year 1874-75, I stated that, with respect to the amounts overpaid in the year 1873-74, the whole of the sums had been adjusted with the exception of one amount of 45 *l.*; this sum has now been written off as a bad debt.

Of the surcharges which still remained unadjusted, amounting to 53 *l.* 5 *s.* 6*d.*, the whole have now been adjusted, with the exception of 2 *l.* 19 *s.*, which still remains to be recovered.

I have, however, again to report that no voucher or certificate has been received in support of a sum of 50 *l.* advanced in aid of the publication of a scientific work. The advance in question having been made in 1873, more than three years have elapsed since the date of the issue, but no account or voucher for the expenditure of this sum has as yet been rendered.

2. The surcharges which remained due at the close of the year 1874-75, have been recovered or written off with the exception of a sum of 5 *l.* 1 *s.* 6 *d.*

The payments made without authority or vouchers have been adjusted, and the various overpayments have been repaid.

I will now notice the questions which have arisen on examination of the present account:—

RECEIPTS.

3. " Proceeds of sale of Chinchona Bark - - - - - £. 4,541. 10 *s.* 3 *d.*"

No documents having been furnished in support of this receipt, I am unable to certify to its correctness.

PAYMENTS.—FOREST.

4. " Allowances to successful candidates for the Indian Forestry Department, advances of pay and passage to India on appointment, fees to professors for instruction, expenses of officers of the Department visiting forests, &c. - - - - £. 2,130. 2 *s.* 6 *d.*"

Under this head I have to state that a sum of 72 *l.* was advanced to a Monsieur Nanquette for the purpose of defraying the expenses of certain students, who had been sent to France for their instruction in forestry, conditionally on his reporting that the sum had been properly spent. No account has, however, been rendered respecting the expenditure of this amount.

A payment of 6 *l.* has also been made to Colonel Pearson, but no details of the disposal of this sum have been given.

I have therefore no alternative but to disallow these two amounts.

POST OFFICE.

5. " Payments under the Postal arrangements with the Lords of Her Majesty's Treasury - - - - - - - - - - - - - - £. 48,000."

No vouchers for the expenditure have as yet been received.

In my Report for the year 1874-75, I expressed a hope that for the future the accounts would be rendered in time for examination before the publication of my annual Report.

This hope has not been realised this year, but in a letter, dated 2nd January 1877, Mr. Blackwood says, " The Postmaster General desires me to state that every effort shall be " made to prepare the account for the succeeding year before the end of February 1878, " although at this moment no definite promise to such effect can be given."

ADMINISTRATION (ENGLAND).

6. " Salaries, &c. - - - - - - - - - - £. 136,859. 3 *s.* 2 *d.*"

In the course of the examination of this portion of the account, it appeared that three gentlemen had been appointed permanent copyists in the Political Department, who had not received certificates of qualification from the Civil Service Commissioners.

On inquiring as to the grounds on which these gentlemen had been exempted from the operation of the Orders in Council on this subject, enforced by Section 16 of 21 & 22 Vict. c. 106, I received a reply from which I quote the following extract: " Understanding " that the situations referred to, although inferior to many others in rank and emoluments, " are separate and distinct offices, subject to no limit as to the age of appointment, and " not involving a claim to succession by seniority, nor accompanied by any circumstance " through which they can be correctly termed 'junior,' relatively to other situations, I " think that the proviso in Section 16 of 21 & 22 Vict. c. 106, does not apply to them, " and that these holders do not require certificates from the Civil Service Commissioners.'

As, however, I had reason to believe that this ruling was contrary to the practice which obtains in all the Departments of the Imperial Government, I caused a letter to be addressed to the Civil Service Commissioners on the subject, and in reply they state that they fully concur in my opinion that these gentlemen should have obtained certificates of qualification.

Since the receipt of the letter from the Civil Service Commissioners before adverted to, the subject has been referred for legal advice, and I have been informed that the course adopted by the India Office is in accordance therewith. In consequence of this decision I propose to take no further steps in the matter, but as the question is of some importance, I have deemed it desirable to notice it.

7. " Stores Department - - - - - - - - £. 21,924. 12 *s.* 1 *d.*"

Two sums of 10 *s.* 6 *d.* and 1 *s.* 6 *d.* have been overpaid, and must therefore be disallowed.

ARMY—EFFECTIVE.

8. " Furlough allowances of officers of British regiments serving in India, and pay of Colonels Commandant of Artillery - - - - - - £. 115,574. 10 *s.* 9 *d.*"

Of this amount 428 *l.* 9 *s.* 7 *d.* has been overpaid, and must consequently be disallowed in the present account.

9. " Indian Troop Service - - - - - - - - £. 333,785. 17 *s.* 2 *d.*"

A question of some importance having arisen in the examination of the vouchers for this service, upon which no decision has yet been arrived at, I am at present unable to certify to the correctness of the account, but I would at the same time remark that sums amounting to 44 *l.* 19 *s.* 10 *d.*, due on account of messing, not having been recovered, must be surcharged.

10. " Stores for India - - - - - - - - - £. 1,096,947. 5 *s.* 3 *d.*"

£. 43. 9 *s.* 11 *d.*, the amount of fines due by certain contractors, not having been received during the period of the account, must be surcharged.

PUBLIC WORKS—ORDINARY.

11. " Royal Indian Engineering College - - - - - £. 23,765. 4 *s.* 9 *d.*"

In my Report on the College account for the year 1874–75, I observed that "the "balance of the account is correct, with the exception of an amount which is now in course "of adjustment."

This amount has now been settled.

As regards the present account, 1 *l.* 19 *s.* 6 *d.* having been overpaid, must be disallowed.

Expenditure consequent on Famine in Bengal.

12. "Balance of pay of railway engine-drivers, &c., employed in connection with Famine Relief, &c. - - - - - - - - - - - £. 587. 9 *s.*"

No vouchers having been supplied for sums amounting to 27 *l.* 11 *s.* 8 *d.*, the amount must be disallowed.

13. In conclusion, I would remark that, in the course of the examination of this account my attention has been directed to the mode in which stores purchased to replace those lost in transit are accounted for.

By the system now in force it appeared to me that a false impression might be conveyed as to the value of the stores received in India; as, for example, supposing some cases of stationery to be lost on passage, the amount of the stores purchased to replace those lost would be entered under the head of Stationery, and consequently India would be represented as having received a larger amount of stationery than has been the case; I therefore ventured to suggest that under "Miscellaneous," a new heading should be introduced to the following effect:—

"Replacement of Stores lost in conveyance to India, and other expenses incurred "thereon, through Insurance or Non-insurance and Freight, &c."

To this suggestion it has been urged, in reply, that "according to the present system the "several heads of account are at times charged with the cost of a second supply of stores, "which is equivalent to a charge for insurance, whereas under the course proposed by the "Auditor, those heads of stores would not be charged with any insurance at all, and the "head 'Miscellaneous' would be unnecessarily increased."

14. It will be seen on reference to the account that the balance on 31st March 1876 was 919,898 *l.* 16 *s.* 6*d.*, but this amount should be increased by the addition of the following sums:—

	£.	*s.*	*d.*
Surcharges - - - - - - - - - -	96	10	3
Payments made without vouchers - - - - -	155	11	8
Over-payments - - - - - - - - -	431	1	1
£.	683	3	–

The balance on the account will therefore be 920,581 *l.* 19 *s.* 6 *d.*

India Audit Office,
30 April 1877.

Walter Carew Cocks, Auditor.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES purchased between 1st April 1875 and 31st March 1876, prepared and submitted to Parliament, and to the Secretary of State in Council, in pursuance of Section 52 of 21 & 22 Vict. c. 106.

1. IN my Report on the account for the year 1874–75, it was stated that stores amounting in value to 2,920 *l.* had been ordered in excess of the amount sanctioned. The requisite authority for the purchase of these stores has now been obtained.

2. I have still to report that the whole of the returned packing accounts have not been received; I am therefore unable to certify to the correctness of the account.

I am, however, happy to say that the number of returned packing accounts which remain undelivered are smaller than on any previous occasion.

India Audit Office,
30 April 1877.

Walter Carew Cocks, Auditor.

No. 2. - - - - - - - - -

AN ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

			£.
Balance on the 1st April 1876 - - - -			919,899
REVENUE:			
MINT:		£.	
Proceeds of Sales of Indian Coins sent to this Country for Assay - - -		26	
TELEGRAPH:			
Indo-European Telegraph - - - - - - - - - - -		14,766	
MARINE:			
Refund of over-payment in the year 1875–76 in respect of Stores for India - -		13	
INTEREST:	£.		
Interest realised from investment of cash balance - - -	9,130		
Interest accrued due on East India Bonds and India Debentures at the time of sale - - - - - - - - - -	15,185		
Interest on India debt, remaining unclaimed for 10 years, repaid by the Bank of England - - - - - - - -	1,963		
Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to the 27th section of Act 36 Vict. c. 17	13		
		26,291	
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Subscriptions to Widows' Funds of the Home Establishment, Fees, &c. - - - - - - - - - - - -	12,050		
Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund:			
	£.		
Bengal Civil Service Annuity Fund - -	1,656		
Bengal Military Orphan Society - -	19,215		
Bengal Military Fund - - - -	30,411		
Madras - ditto - - - - -	18,173		
Bombay - ditto - - - - -	10,588		
Indian Navy Fund - - - - -	1,840		
Bengal Medical Retiring Fund - - -	166		
Madras Medical Fund - - - -	280		
Bombay Medical Retiring Fund - -	203		
		82,532	
		94,582	
MISCELLANEOUS:			
Repayment by the Imperial Government of one moiety of the expenses attending the Special Mission to Seistan - - -	12,693		
Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - - - - - -	8,870		
Recoveries on account of detention of Lighters - - - -	202		
Sale proceeds of Stores salved *ex* "Dhoolia," "St. Malo," and "City of Halifax" - - - - - - - - -	1,946		
Subscriptions from Chambers of Commerce, &c., for copies of Work on the Textile Manufactures of India - - - -	750		
Conscience money - - - - - - - - - -	500		
Sale proceeds of books, maps, and unserviceable stores, and receipts on sundry accounts - - - - - - - - -	744		
Proceeds of sale of Chinchona Bark - - - - - -	9,604		
Rent of Wharf adjoining the India Store Depôt, and the proportion of rates and taxes chargeable thereon - - - - -	448		
Receipts in respect of the India Museum, for admissions, sale of guide-books, &c. - - - - - - - - - -	4,200		
Carried forward - - - £.	39,957	135,678	919,899

- - - - - - - - - - No. 2.

of the GOVERNMENT of *India*, from 1st April 1876 to 31st March 1877.

DISBURSEMENTS.

EXPENDITURE:

CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:

	£.	£.	£.
LAND REVENUE:			
Law charges in connection with appeals from India, a portion of which is recoverable in India	576		
Stores for India: For use in the Revenue Survey, &c.	1,916		
		2,492	
FOREST:			
Allowances to successful Candidates for the Indian Forestry Department; Advances of Pay and Passage to India on appointment; Fees to Professors for Instruction; Expenses of Officers of the Department visiting Forests, &c.	1,881		
Stores for India: Tools, &c.	117		
		1,998	
EXCISE ON SPIRITS AND DRUGS—Stores for India: Hydrometers, &c.		64	
CUSTOMS—Stores for India: Books, &c.		11	
SALT—Stores for India: Wire rope for use in the Mayo Salt Mines		3,051	
OPIUM—Stores for India: Bottles for the Benares Opium Agency		3	
STAMPS—Stores for India		25,130	
MINT:	£.		
Cost of Assay of Indian Coins, and passage to India of a Mint Engineer	124		
Stores for India	39,605		
		39,729	
POST OFFICE:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	62,170		
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad	3,600		
Compensation awarded on recovery of stamps saved from the wreck of the "Dhoolia"	13		
	65,783		
Stores for India	9,823		
		75,606	
TELEGRAPH:			
Indo-European Telegraph	12,820		
Red Sea and India Telegraph: Moiety of annuity payable to shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39)	18,027		
Indian Telegraph Department: Absentee allowances	6,744		
Ditto: Pay and Travelling Expenses of the Director General while on special duty; cost of re-galvanizing Telegraph Wire; Share of Expenses of International Telegraph Office at Berne, &c.	2,643		
	40,234		
Telegraph lines in India—Stores for India	61,443		
		101,677	
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:			
His Highness Maharajah Duleep Sing		21,067	
			270,828

CHARGES ON THE REVENUE OF INDIA:

	£.	£.	£.
INTEREST ON DEBT:			
Interest on Loans contracted in England:			
East India Bonds	179,868		
India Debentures	284,000		
India 5 per Cent. Stock	860,000		
India 4 per Cent. Stock	943,183		
Temporary Loan	4,931		
Outstanding Dividend on East India Stock	13		
	2,271,995		
Dividends on the Indian Transfer Loan	44,968		
		2,316,963	
INTEREST ON OTHER OBLIGATIONS: Interest on Deposits in Regimental Savings Banks of Men returned from India		602	
Carried forward £.		2,317,565	270,828

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.	£.
Brought forward - - -	39,957	135,678	919,899
RECEIPTS—*continued.*			
REVENUE—*continued.*			
MISCELLANEOUS—*continued.*			
From the Commissioners of Income Tax: Allowance in respect of the assessments of Income Tax made at the India Office -	740		
Refund in respect of a Civil Absentee Allowance and a small sum over-issued in the year 1875-76 - - - - - - -	50		
Royal India Lunatic Asylum, Ealing:			
Pay, pensions, &c. of inmates appropriated to their maintenance - - - - - £. 1,454			
Sale of farm produce, &c. - - - - 91			
	1,545		
		42,292	
ARMY:			
Amount recovered from the War Office in respect of Pensions granted, subsequently to the cessation of the Capitation Rate, to Soldiers for service in India, and paid to Imperial Revenues; those pensions having been subsequently capitalised from the date of grant - - - - - - - - - - -	9,911		
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment -	5,855		
Proceeds of sales of unserviceable military stores, &c. - - -	5,924		
Value of stores returned to Woolwich on completion of the inquiry by the late Special Committee on Field Artillery for India, Discharge Purchase Money, &c. - - - - -	236		
Indian Troop Service: Receipts from the Admiralty, retrenchments on account of messing, &c. - - - - - - -	17,798		
Passage of Officers and Troops: Retrenchments on account of messing, &c. - - - - - - - - - - -	223		
Refund of over-payments in the year 1875-76, in respect of stores for India, Furlough Pay, &c. - - - - - - -	343		
Indian Service Family Pension Fund - - - - -	1,708		
		41,998	
PUBLIC WORKS:			
Royal Indian Engineering College: £.			
Fees from Students - - - - - 16,336			
Sale of provisions, farm produce, &c. - - 858			
	17,194		
Rent, &c., of houses acquired from the East India Irrigation and Canal Company - - - - - - - - - -	351		
		17,545	
Carried forward - - - £.		237,513	919,899

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued*.

		£.	£.	£.
Brought forward - - -		- - -	2,317,565	270,828
DISBURSEMENTS—*continued*.				
CHARGES ON THE REVENUE OF INDIA—*continued*.				
ADMINISTRATION:				
England:	£.			
Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Assistant to Director of Transports at the Admiralty, and two Members of the London Medical Board -	134,907			
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - - - - - - - - - -	4,651			
Store Department: Wages of labourers, cartage, fees to surveyors, ground rent of premises, rates and taxes, repairs, supplies, &c. - - - - -	24,190			
Expenses attending the Extension of the India Store Depôt - - - - - - - - - -	1,340			
Law Charges - - - - - - - - -	2,520			
Bank of England and Bank of Ireland for management of Debt - - - - - - - - - -	20,888			
Postage of Despatches to and from India - - -	10,688			
Stationery, Printing, and Bookbinding - - -	8,485			
Cost of fitting up for office purposes the rooms formerly occupied by the India Museum - - - - -	2,412			
Office Contingencies: Rates, taxes, coals, gas, candles, furniture and repairs, stamps, advertisements, postage, telegrams, and various petty charges - -	17,714			
		227,795		
India:				
Passage and Outfit of a Member of the Council of the Governor General - - - - - -	1,200			
Balance of Expenses attending the Deputation of Sir Louis Mallet, C.B., to India - - - - -	1,000			
Pay of Surgeon in attendance on the Earl of Northbrook - - - - - - - - - -	64			
Books and Newspapers supplied to India, not invoiced as Stores - - - - - - - - - -	2,008			
		4,272		
		232,067		
Stores for India: Stationery, Printing Materials, Currency Notes, &c. - - - - - - - - - - - - -		186,613		
			418,680	
MINOR DEPARTMENTS:				
India Museum and Department of the Reporter on the Products of India: Salaries and Allowances of the Staff, Pay of Police, and Contingent Expenses - - - - - - - - -		12,184		
Freight back to India of goods exhibited at the Vienna Exhibition of 1873 and the International Exhibition in London - -		193		
Expenses in connection with the Indian Department at the Philadelphia Exhibition of 1876 - - - - - - - - -		1,417		
Expenses of Survey and other Maps and Charts relating to India		737		
Carried forward - - - £.		14,531	2,736,245	270,828

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	237,513	619,899
Receipts—*continued.*		
Carried forward - - - £.	237,513	619,899

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued.*

	£.	£.	£.
Brought forward - - -	14,531	2,736,245	270,828
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
MINOR DEPARTMENTS—*continued.*			
Freight from India of Iron and Coal, and cost of experiments therewith - - - - - - - - - - - -	487		
Special Pay and contingent Expenses of Officers employed in compiling the "Gazetteer of India" - - - - - -	3,099		
Expenses connected with New Work on the Textile Manufactures of India, subscribed for by Chambers of Commerce, &c., in England - - - - - - - - - - - -	1,039		
Cost of procuring Seeds of the "Hevea Elastica," freight to India, &c. - - - - - - - - - - - - -	1,305		
Expenses attending the preparation of Work on the Fishes of India	1,261		
Expenses attending the Printing of the "Adi Granth" - -	430		
Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - - - - - - -	3,172		
	25,324		
Stores for India - - - - - - - - - - -	11,273		
		36,597	
LAW AND JUSTICE:			
Passage and Outfit of a Puisne Judge of the High Court of Judicature at Calcutta - - - - - - - - - -	800		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports -	150		
Maintenance in Tasmania of Convicts transported from India -	146		
	1,096		
Stores for India: Books, Iron Safes, &c. - - - - - -	478		
		1,574	
MARINE:			
Pensions and Retired Allowances - - - - - - - -	45,150		
Furlough and Absentee Allowances - - - - - - -	959		
Commutation of Pensions of Officers of the late Indian Navy -	2,580		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - - - - - - - -	63,462		
Pay and Passages to India of Naval Officers, Officers of the Marine Survey Department, &c. - - - - - - - - - -	569		
	112,720		
Stores for India, including payments on account of Steam and other Vessels - - - - - - - - - - - -	63,061		
		175,781	
ECCLESIASTICAL:			
Passage and Outfit of the Bishops of Calcutta and Bombay, and of Chaplains on appointment - - - - - - - - -	2,450		
Stores for India: Altar Cloths, Bibles, &c. - - - - -	290		
		2,740	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:			
Mission to the Court of Persia - - - - - - - - -	12,000		
Expenses attending the Visit of Sir Salar Jung to this country, Pay and contingent Expenses of Officers in Political employ, purchase of Presents, &c. - - - - - - - - - -	2,290		
	14,290		
Stores for India: For Presents to Native Chiefs, &c. - - -	394		
		14,684	
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Pensions and Retired Allowances - - - - - - - -	203,749		
Compensation Pensions to Officers and Petty Officers of the Maritime Service of the East India Company - - - - -	7,334		
Poplar Fund Pensions - - - - - - - - - -	630		
Annuities of the Madras Civil Funds of 1800 and 1814 - -	1,484		
Annual Donation to the Bengal Civil Fund - - - -	2,500		
Gratuities - - - - - - - - - - - - -	165		
Carried forward - - - £.	215,862	2,967,621	270,828

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	237,513	919,899
RECEIPTS—*continued.*		
Carried forward - - - £.	237 513	919,899

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued.*

	£.	£.	£.
Brought forward - - -	315,862	2,967,621	270,828
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES—*contd.*			
Grant to the Widow of an Officer in the Public Works Department, in consideration of her husband's exceptional services and premature death - - - - - - - - - - - -	750		
Gratuities granted on retirement to members of the Uncovenanted Service of India not entitled to Pensions - - - - -	1,129		
Relief to Distressed Natives of India - - - - - -	265		
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - -	355		
Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund:			
£.			
Bengal Civil Service Annuity Fund - - - 192,038			
Madras Civil Service Annuity Fund - - - 96,994			
Annuity Branch of the Bombay Civil Fund - - 55,209			
Bengal Military Orphan Society - - - - 58,857			
Bengal Military Fund - - - - - - 171,061			
Madras - ditto - - - - - - 166,822			
Bombay - ditto - - - - - - 114,296			
Indian Navy Fund - - - - - - 10,230			
Bengal Medical Retiring Fund - - - - 46,074			
Madras Medical Fund - - - - - - 79,229			
Bombay Medical Retiring Fund - - - - 11,349			
	1,002,169		
		1,220,580	
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - - - - - -	14,589		
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff; Board and Clothing of the Lunatics; and other Expenses	6,774		
Maintenance of Lunatics, elsewhere than in the Royal India Lunatic Asylum; Passage of Civil Lunatics from India, &c. - - -	837		
Books relating to India - - - - - - - - -	1,130		
Subscription to the Royal Asiatic Society - - - - -	210		
Cost of Insignia of the Order of the "Star of India," &c. - -	3,072		
Miscellaneous Charges on Stores for India that cannot be distributed under the several services to which the Stores are chargeable: Lighterage, Dock Dues, Packing, &c. - - - - -	3,884		
Proportion of Salvage Expenses of the "St. Malo," and General Average on Stores per "City of Halifax," "Duke of Buccleuch," and other ships - - - - - - - - - -	7,365		
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - - - -	6,230		
Carried forward - - - £.	44,091	4,188,151	270,828

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

		£.	£.
	Brought forward - - -	237,513	919,899
Receipts—*continued.*			
Carried forward - - -	£.	237,513	919,899

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued.*

		£.	£.	£.
Brought forward - - -		44,091	4,188,151	270,828
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
MISCELLANEOUS—*continued.*				
Moiety of cost of a Tablet to be placed in St. Mary's Church, Fort St. George, in memory of the late Lord Hobart - - -		175		
Composition in lieu of Stamp Duty on India Bonds and Debentures		300		
Return Passage to India of two Natives of that country, on completion of a course of study in England - - - - -		250		
Stamps on Bills of Exchange drawn on India, &c. - - -		192		
			45,008	
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:				
Covenanted Civil Service - - - - - - - - -		96,751		
Uncovenanted Service - - - - - - - - - -		41,432		
Military Officers in Civil employ - - - - - - -		97,174		
			235,357	
PROVINCIAL SERVICES—INDIA:				
Passage and Outfit of Educational Officers on appointment - -		- - -	610	
ARMY:				
Effective:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry - - -	£. 400,000			
Furlough Allowances of Officers of the Indian Service - - - - - - - - -	209,257			
Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery - - - - -	128,680			
Advances to Regiments proceeding to India - -	13,031			
Pay and Allowances during Voyage, of Regiments returning from India - - - - -	8,787			
Indian Troop Service - - - - - -	325,233			
Passage of Officers and Troops otherwise than in Troop Ships - - - - - - -	12,928			
Repayment to the Admiralty of Expenses attending the conveyance of Native Regiments from Singapore to Cannanore - - - -	3,435			
Purchase of Stallions - - - - - - -	13,530			
Cost of Medals - - - - - - - -	5			
Outfit Allowance of Indian Cadets on completion of their Studies at Sandhurst - - - -	1,650			
Cost of Education and Pay of Surgeons at Netley, and their Allowances on appointment, &c. -	9,651			
Expenses incurred by Officers acquiring Scientific Knowledge - - - - - - -	932			
Freight from India of unserviceable Military Stores, &c. - - - - - - - -	550			
One-third payable from Indian Revenues of expenses incurred in respect of Land purchased at Port Said - - - - - - - -	358			
Pay, Passage, &c., of Native Officers in attendance on His Royal Highness the Prince of Wales, and their Servants - - - - - -	1,087			
Pay and Expenses of Military Officers on Special Duty in connection with Ordnance Stores; Pay and Travelling Expenses of Artisans for Gun Factory and Gunpowder Works in India, &c.	1,397			
	1,130,511			
Stores for India - - - - - - - -	1,129,076			
		2,259,587		
Carried forward - - - £.		2,259,587	4,469,126	270,828

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	237,513	919,899
Receipts—*continued.*		
Carried forward - - - £.	237,513	919,899

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued.*

Brought forward - - -	£. 2,259,587	£. 4,469,126	£. 270,828
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
ARMY—*continued.*			
Non-Effective:			
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India - - - - - - - - - -	£. 368,330		
Retired Pay of Officers of the Indian Service, including Colonels' Allowances - - - -	983,466		
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance -	123,006		
The Imperial Government on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues, of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army -	100,000		
Lord Clive's Fund: Pensions - - - -	107,112		
Lord Clive's Fund: Payments to Representatives of Lord Clive - - - - - - -	1,536		
Indian Service Family Pension Fund - - -	772		
Gratuity, equal to the value of his Commission, granted to an Officer of a British (formerly Indian) Regiment on his retirement from the Service - - - - - - - - -	913		
		1,685,135	
			3,944,722
PUBLIC WORKS, ORDINARY:			
Royal Indian Engineering College: Salaries of President, Professors, &c.; Wages of Servants; Provisions and Contingent Expenses - - - - - - - - - - - -		23,695	
Expenses attending the Examination of Candidates for the Civil Engineer Establishment, Passages to India on appointment, &c. -		3,428	
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - - - - -		28,734	
Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department - - - -		27,467	
Passages to and from India and issues of Pay, &c., of Officers and others employed in the Public Works Department in India -		568	
Ground Rent, Insurance and Taxes in respect of Houses acquired from the East India Irrigation and Canal Company -		168	
		84,060	
Stores for India - - - - - - - - - -		7,380	
			91,440
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:			
Stores for India: Tools for use on Famine Relief Works - - - - -			504
			8,505,792
TOTAL EXPENDITURE (*excluding Guaranteed Interest and Public Works Extraordinary*) carried forward - - - - - - - - -			£. 8,776,620

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£
Brought forward - - -	237,513	919,899
RECEIPTS—*continued.*		
REVENUE - - -		237,513
DEBT INCURRED:	£.	
India Four per Cent. Stock sold - - - - - - - -	4,000,000	
India Four per Cent. Debentures sold - - - - - - -	100,000	
East India Bonds sold - - - - - - - - - -	1,500,000	
Temporary Loan on security of an East India Bond - - - - -	500,000	
		6,100,000
DEPOSITS:		
Premium realised by the sale of 4,000,000 *l.* India Four per Cent. Stock -	86,231	
Premium realised by the sale of 100,000 *l.* India Four per Cent. Debentures -	312	
Premium realised by the sale of 1,500,000 *l.* East India Bonds - - -	29,625	
		116,168
REPAYMENT OF ADVANCES:		
In repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - - -	2,400	
In repayment of Disbursements in England in connection with the Visit of His Royal Highness the Prince of Wales to India - - - -	295	
		2,695
Carried forward - - - £.		7,376,275

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued.*

	£.
Brought forward - - -	8,776,620
DISBURSEMENTS—*continued.*	
CHARGES ON THE REVENUE OF INDIA—*continued.*	
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES, UNDER THEIR RESPECTIVE DEEDS OF CONTRACT, INCLUDING INTEREST ON DEBENTURE BONDS:	
Bombay, Baroda, and Central India Railway Company - - - - - -	386,432
Eastern Bengal Railway Company - - - - - - - - - -	139,131
East Indian Railway Company - - - - - - - - - -	1,479,616
Great Indian Peninsula Railway Company - - - - - - - -	1,135,799
Madras Railway Company - - - - - - - - - - -	509,159
Oude and Rohilkund Railway Company - - - - - - - - -	258,149
Scinde, Punjab, and Delhi Railway Company - - - - - - - -	551,419
South Indian Railway Company - - - - - - - - - -	177,063
Madras Irrigation and Canal Company - - - - - - - - -	49,983
	4,686,751

PUBLIC WORKS, EXTRAORDINARY:

	Stores.	Other Charges.		
	£.	£.	£.	
State Railways - - - - - - - -	605,372	10,746	616,118	
Irrigation Works - - - - - - - -	3,096	- -	3,096	
	608,468	10,746		619,214
TOTAL EXPENDITURE (*including Guaranteed Interest and Public Works Extraordinary*) - - - - - - - - - - - -				14,082,585
DEBT DISCHARGED:				
Repayment of Temporary Loan - - - - - - - - - - - - - -				500,000
ADVANCES REPAYABLE:				
For purchase of Malt Liquor, &c. on behalf of the Imperial Government - - - - - -				3,942
Carried forward - - - £.				14,586,527

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.	£.
		Brought forward - - -	7,376,275
Receipts—*continued.*			
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES.			
On account of Capital under their respective Deeds of Contract:			
Eastern Bengal Railway Company - - - - - - - -	436,800		
East Indian Railway Company - - - - - - - -	54,816		
Great Indian Peninsula Railway Company - - - - -	360,690		
Madras Railway Company - - - - - - - - -	3,170		
South Indian Railway Company - - - - - - - -	15,000		
		870,476	
On account of Transfer Fees, Recoveries on account of Insurance, &c.:			
Bombay, Baroda, and Central India Railway Company - - -	2,337		
Eastern Bengal Railway Company - - - - - - - -	47		
East Indian Railway Company - - - - - - - -	843		
Great Indian Peninsula Railway Company - - - - -	9,656		
Madras Railway Company - - - - - - - - -	1,074		
Oude and Rohilkund Railway Company - - - - - -	120		
Scinde, Punjab, and Delhi Railway Company - - - - -	331		
South Indian Railway Company - - - - - - - -	4,811		
		19,219	
			889,695
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.			
Repayments by Her Majesty's Treasury and other Public Departments:	£.		
Of Advances in India on account of the Emigration of Coolies - -	33,367		
Of Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - -	3,875		
Of Pensions paid in India to Out-pensioners of Chelsea Hospital -	11,043		
Of Supplies to Her Majesty's Ships on the East India Station - -	16,097		
Of Arrears due in respect of the Zanzibar Consulate Expenses and the Muscat Subsidy - - - - - - - - - - - -	33,300		
Of Compensation made to Owners in respect of Slave Dhows destroyed by Her Majesty's ship "Thetis" - - - - - - - -	11,200		
Of Expenses incurred in British Burmah in connection with Mr. Grosvenor's Mission to Yunnan - - - - - - - -	7,432		
Of sundry Advances made in India on behalf of the Imperial Government - - - - - - - - - - - - - -	14,896		
Of Disbursements in India on account of the Abyssinian Expedition -	500		
		131,710	
Miscellaneous Receipts - - - - - - - - - - - - -		9,989	
Bills of Exchange on India - - - - - - - - - - - -		12,695,799	
			12,837,498
		£.	21,103,468

India Office, 1 May 1877.

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued.*

		£.
Brought forward - - -		14,586,527
DISBURSEMENTS—*continued.*		
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES.		
On account of Stores, Establishment Charges, &c., and for discharge of Debentures:	£.	
Bombay, Baroda, and Central India Railway Company - - - - - - -	139,456	
Eastern Bengal Railway Company - - - - - - - - - -	42,067	
East Indian Railway Company - - - - - - - - - -	318,259	
Great Indian Peninsula Railway Company - - - - - - - -	1,418,933	
Madras Railway Company - - - - - - - - - - -	140,457	
Oude and Rohilkund Railway Company - - - - - - - -	157,253	
Scinde, Punjab, and Delhi Railway Company - - - - - - -	69,991	
South Indian Railway Company - - - - - - - - -	156,517	
		2,442,933
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.		
Advances on account of the Bengal, Madras, and Bombay Civil Funds - - -	158,000	
Her Majesty's Postmaster General, on account of Postage collected in India - - -	41,951	
Ditto - ditto - on account of Sums received in India for Money Orders - - - - - - - - -	49,896	
Family Remittances, Remittances by Administrators General, &c. - - - - -	612,360	
Miscellaneous Payments to be brought to charge or recovered in India - - - -	230,946	
Copper supplied to the Calcutta Mint for Coinage purposes - - - - -	106,755	
Stores chargeable to Provincial and Local Funds; to Foreign States; and against Income derived from Roorkee and other Workshops - - - - - - - -	159,485	
		1,359,393
TOTAL DISBURSEMENTS - - -	£.	18,388,853
BALANCE on the 31st March 1877, including Sums in the hands of Sub-Accountants - -	£.	2,714,615
	£.	21,103,468

Thos. W. Keith, Accountant.

No. 3.

AN ACCOUNT of the DEBTS and CREDITS in *England* of the GOVERNMENT of *India*, on 31st March 1877.

DEBTS.

	£.	£.
East India Bonds:		
Bonds bearing interest at 4 per cent. per annum	5,496,700	
Bonds not bearing interest	20,917	5,517,617
India Four per Cent. Debentures		7,100,000
„ Five per Cent. Stock, capital of the stock		17,200,000
„ Four per Cent. Stock - ditto		25,579,416
East India Stock, capital stock of the East India Company, redemption money unclaimed		6,978
Ditto - - ditto - - ditto - dividends unclaimed		21,689
Amount owing for export stores		180,000
Bills of Exchange payable		5,794
Imperial Government—War Office Claims		148,841

	£.	£.	£.
Indian Guaranteed Railway Companies: Amount remaining in the Home Treasury to the credit of the following Companies, after deducting sums drawn in India (partly estimated) in excess of Capital paid into the Indian Treasuries:			
Madras Railway Company		153,774	
Great Indian Peninsula Railway Company		95,731	
Scinde, Punjab, and Delhi Railway Company		518,595	
Eastern Bengal Railway Company		881	
		768,981	
Deduct—Amount due by the undermentioned Companies on account of Payments (partly estimated) in excess of Receipts in England and in India:			
East Indian Railway Company	35,960		
Bombay, Baroda, and Central India Railway Company	60,693		
South Indian Railway Company	91,677		
Oude and Rohilkund Railway Company	20,354		
		208,684	560,297
			£. 56,320,632

No. 3.—An Account of the Debts and Credits in *England* of the Government of *India*, on 31st March 1877—*continued*.

CREDITS.		£.
Cash		2,714,615
Military and other public stores remaining unshipped		100,000
Computed Value of Buildings, Land, and other Property, viz.:	£.	
India Office: Building, furniture, and fittings	540,000	
Library	67,000	
Museum	200,000	
Value of property in Charles-street, acquired by the Secretary of State in Council, after allowing for loss on widening the street	60,000	
Store Department, Belvedere-road, Lambeth	68,600	
Royal Indian Engineering College, Cooper's Hill	100,000	
Royal India Lunatic Asylum, Ealing	40,000	
Value of Leasehold Interest in Nos. 8 and 9, Queen-street Place, Southwark Bridge, acquired of the East India Irrigation and Canal Company	5,000	
		1,080,600
Amount advanced in England and in India to 31st December 1876, on account of Guaranteed Interest on the subscribed Capital of the undermentioned Railway Companies, less the aggregate of the Net Revenue Balances, for the several half-years to 30th June 1876:		
East Indian Railway Company	5,258,456	
Eastern Bengal Railway Company	534,759	
Oude and Rohilkund Railway Company	1,235,145	
		7,028,360
(Simple interest at various rates is chargeable on the above-mentioned advances.)		
Madras Irrigation and Canal Company:		
For Guaranteed Interest on subscribed Capital to 31st March 1877	761,769	
For Amount advanced on Loan, outstanding	372,000	
For Interest accrued to 31st March 1877, on account of the Loan to the Company of 600,000 *l.*	194,904	
		1,328,673
	£.	12,252,248

Brought down, Amount of Debts	£. 56,320,632
Ditto - ditto Credits	12,252,248
Debts in Excess of Credits	£. 44,068,384

Thos. W. Keith, Accountant.

No. 4.

A LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*, and the SALARIES and ALLOWANCES payable in respect thereof, on 31st March 1877.

	Number.	Salaries and Allowances.
		£.
Secretary of State; two Under Secretaries of State; Assistant Under Secretary of State (without salary), held by the Financial Secretary; and fifteen Members of Council - -	18	26,500
Correspondence Department: consisting of sixty-two officers and clerks - - - -	62	37,772
Military Funds Department: consisting of ten officers and clerks, exclusive of Director, who receives no salary for this office - - - - - - - - - -	10	2,955
Registry and Despatch Department: consisting of eleven officers and clerks - - -	11	4,610
Accounts Branch, Financial Department: consisting of forty officers and clerks - - -	40	13,566
Store Department: consisting of forty-six officers and clerks, nine supervisors of the first and second grades, and twenty-eight examiners and assistant examiners of stores - - -	83	23,150
Miscellaneous Departments: consisting of Government Director of Indian Railway Companies; Superintendent of Engineering Supplies, and clerk to ditto; Librarian and assistant to ditto; two Members of Medical Board for the examination of officers of the Indian services; Legal Adviser to the Secretary of State and Agent to the Administrators General of India; Solicitor; Assistant, Clerk, and Map-mounter in the Geographical Department; Clerk of the Works; two Keepers of the Records; and Lithographic Printer - - -	16	9,205
Office-keepers and messengers - - - - - - - - - - - -	63	6,933
Housekeeper, assistant housekeeper, housemaids, and charwomen - - - - -	32	1,345
	335	126,036
Miscellaneous Departments not on the Permanent Establishment: consisting of Assistant to Director of Transports at the Admiralty, Assistant Military Secretary to His Royal Highness the Commander in Chief, Clerk to ditto, Registrar of the Order of the Star of India; also at the Store Depôt, Medical Attendant on Labourers, two Examiners of Malt Liquor, two Assistants to ditto, Chemist, Cooper for examination of casks of Beer supplied in India, two Assistants to ditto, and Medical Examiner of Drugs - - - -	14	5,180
Artisans and labourers employed at the India Office - - - - - - -	20	1,563
Artisans and labourers employed in the Department of the Director General of Stores -	123	8,593
	492	141,372

	Number.	£.	£.		
India Museum and Department of the Reporter on the Products of India:					
Permanent Establishment:					
Reporter on the Products of India and Director of the Museum two assistants and two sub-assistants to ditto	5	2,150			
Messengers - - - - - - - - - -	2	205			
			2,355		
Not on the Permanent Establishment:					
Assistant Reporter on the Products of India and Curator of the Museum, and ten assistants to ditto - -	11	2,828			
Artisans and labourers - - - - - - -	11	849			
Charwomen - - - - - - - - -	2	91			
			3,768		
	31		6,123	31	6,123
				523	147,495
Salaries and wages of clerks and labourers temporarily employed in the India Office and Store Department - - - - - - - - - - - - - -				126	10,910

Thos. W. Keith, Accountant.

No. 5.

AN ACCOUNT of New or Increased SALARIES, ESTABLISHMENTS, or PENSIONS granted or created in *Great Britain*, between 1st April 1876 and 31st March 1877.

	AMOUNT PER ANNUM.
	£. s. d
SALARIES.	
Mr. John G. Deedes, Junior Clerk, Accounts Branch, Financial Department, personal allowance - - - - - - - - - - - -	100 – –
Mr. John S. Oliphant, Deputy Director of Military Funds: Salary increased from 800 *l.* per annum, with annual rise of 25 *l.* to 900 *l.* per annum.	
ESTABLISHMENTS.	
Correspondence Department:	
Clerk specially attached to the Financial Department: Salary 400 *l.* per annum, in lieu of;	
One Extra Senior Clerk, Correspondence Department, 650 *l.* per annum, with annual rise of 20 *l.* to 700 *l.* per annum, and	
Assistant to Senior Clerk, Correspondence Department, 250 *l.* per annum.	
Registry and Despatch Department:	
One Assistant to Registrar: Salary 350 *l.* per annum, with annual rise of 15 *l.* to 650 *l.* per annum, instead of a fixed salary of 500 *l.* per annum.	
Store Department:	
Assistant to the Director General of Stores - - - - - - -	600 – –
One supernumerary Junior Clerk (to be abolished on a vacancy): Salary 100 *l.* per annum, with annual rise of 15 *l.* to 400 *l.* per annum.	
Store Department: Branch at the Depôt:	
One Supervisor, 1st Grade: Salary 350 *l.* per annum, with annual rise of 15 *l.* to 500 *l.* per annum.	
Clerk to Superintendent of Engineering Supplies: Salary 350 *l.* per annum, with annual rise of 15 *l.* to 500 *l.* per annum.	
One Supervisor, 2nd Grade: Salary 150 *l.* per annum, with annual rise of 10 *l.* to 300 *l.* per annum.	
Four Assistant Examiners: Salary 120 *l.* per annum, rising on report of the Director General of Stores to 150 *l.* per annum.	
Inspector of Scientific Instruments: Salary 300 *l.* per annum, with annual rise of 15 *l.* to 400 *l.* per annum, instead of a fixed Salary of 350 *l.* per annum.	
Two Messengers: to be on the same scale as Messengers in the Second Class at the India Office, viz., 80 *l.* per annum, with annual rise of 2 *l.* to 100 *l.* per annum.	
Miscellaneous:	
Assistant Librarian: a fixed Salary of 200 *l.* per annum, in lieu of 120 *l.* per annum with annual rise of 10 *l.* to 300 *l.* per annum.	

No. 5.—An Account of New or Increased Salaries, Establishments, or Pensions, &c.—*continued.*

	AMOUNT PER ANNUM.
Pensions.	
	£. s. d.
Mr. Henry C. G. Bedford, late Assistant Director General of Stores, India Office, pension granted on account of ill-health 700 *l.* per annum, 211 *l.* 3 *s.* 9 *d.* of which is chargeable to the Imperial Government in respect of his former services as storekeeper, Sheerness Dockyard	700 – –
Mrs. Susan Buckley, widow of Honorary Lieutenant J. Buckley, Bengal Retired List, pension granted in consideration of the remarkable act of heroism of her husband at Delhi in 1857	75 – –
Mr. Hew D. E. Dalrymple, late Madras Uncovenanted Service, special pension granted in consideration of his long service to Government in different capacities, being part of a pension of 6,000 rupees per annum, the balance of which is chargeable to the Madras Port Fund	*Rupees.* 3,697
Mrs. Susan C. Delamain, widow of Captain C. H. Delamain, C.B., late Bombay Army, pension granted in consideration of her husband's high character and distinguished services, and her distressed circumstances	£. s. d. 50 – –
Mr. George J. Fairclough, late a Messenger, India Office, pension granted on account of ill-health	125 – –
Mrs. Catherine Fox, widow of Lieutenant A. B. Fox, Bengal Retired List, pension granted in consideration of the long and meritorious services of her late husband	30 – –
Mrs. Mary J. Hayes, widow of Lieutenant B. D. Hayes, Bengal Unattached List, a compassionate pension	40 – –
And for her six children, pensions not to exceed 10 *l.* per annum each, or to amount in the aggregate to more than 33 *l.* per annum	33 – –
Robert Moss, late labourer, Store Department, pension granted on account of ill-health arising from injury received in the performance of his duty	20 16 –
George Perrott, late a Messenger, India Office, a compassionate allowance	25 – –
John Power, late a labourer, Store Department, incapacitated for further service by an accident whilst on duty	26 – –
Six children of the late Conductor J. Ready, Bengal Establishment, a compassionate pension of 5 *l.* per annum each	30 – –
Philip Slater, late Steam Crane Man, Store Department, pension granted on account of ill-health	23 8 –
Mr. Arthur G. Walker, removed from the Bengal Civil Service, a compassionate pension	100 – –

Thos. W. Keith, Accountant.

No. 6.

ALLOWANCES, COMPENSATIONS, and SUPERANNUATIONS, granted between 1st April 1876 and 31st March 1877, under Acts 21 & 22 Vict. c. 106, 22 Vict. c. 26, and 32 & 33 Vict. c. 97.

NAME.	OFFICE.	Period of Service.	Age.	Salary.	Annual Pension.
		Years.	*Years.*	£. s. d.	£. s. d.
Sir Henry C. Montgomery, Bart.	Member of the Council of India.	18	–	1,200 – –	500 – –
Sir George R. Clerk, K.C.B. G.C.S.I.	- ditto - - -	12	–	1,200 – –	500 – –
Sir Henry Bartle E. Frere, Bart. G.C.B., G.C.S.I.	- ditto - - -	10	–	1,200 – –	500 – –
Major General Sir Thomas T. Pears, K.C.B.	Military Secretary - -	*35	68	1,400 – –	816 13 4
Mr. George E. Johnston	Extra Senior Clerk, Correspondence Department.	†24	64	700 – –	280 – –

* Including 20 years added to Service in consideration of age and special qualifications.
† Including 10 years added to Service in consideration of age and special qualifications.

Thos. W. Keith, Accountant.

No. 7.

COMPENSATIONS granted to the Families of DECEASED OFFICERS of the East India Company's late Maritime Service, in the form of Annuities, between 1st April 1876 and 31st March 1877, under Act 3 & 4 Will. 4, c. 85.

— Nil. —

Thos. W. Keith, Accountant.

No. 8.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

SUMMARY of EXPENDITURE on CAPITAL ACCOUNT, to 31st March 1876.

CAPITAL ACCOUNT:	*Rs.* a. p.	£. s. d.	£. s. d.
Total Capital Expenditure to 31st March 1875 - - - -	- - -	- - -	1,157,058 19 9
Total Capital Expenditure from 1st April 1875 to 31st March 1876:			
On account of Persian Gulf Section:			
In India:			
In Telegraph Department - - - *Rs.* 5,664			
In Public Works Department - - - 9,078			
	14,742 – –	1,474 4 –	
			1,474 4 –
On account of Persian Section:			
In India - - - - - - - - - -	68,106 – –	6,810 12 –	
In England - - - - - - - - - -	- - -	3,690 4 –	
			10,500 16 –
Deduct—			
Miscellaneous Receipts:			1,169,033 19 9
On account of Persian Gulf Section:			
In India—Sale of Stores - - - - - - - -	14,340 15 9	1,434 2 –	
On account of Persian Section:			
In India:			
Third instalment of 1,000 tomans on account of substitution of iron standards for wooden poles - - -	4,000 – –	400 – –	
Received in England:			
On account Persian Telegraph Debt - - - -	- - -	1,986 1 4	
„ Turkish „ „ - - - -	- - -	11,372 – 3	
„ of Stores damaged by Shippers and short delivered - - - - - - - -	- - -	6 – –	
			15,198 3 7
		£.	1,153,835 16 2

No. 8.—Indo-European Government Telegraph Department—*continued.*

Dr. **REVENUE ACCOUNT for the Year ended 31st March 1876.** *Cr.*

	£. s. d.	£. s. d.
To Traffic Earnings from 1st April 1875 to 31st March 1876:		
In Persian Gulf	78,306 4 9	
In Persia, Teheran-Bushire Section	8,748 7 4	87,054 12 1
To Miscellaneous Receipts in India:		
In Persian Gulf	174 16 2	
In Persia, Teheran-Bushire Section	*278 18 8	453 14 10

	Rs. a. p.
Sale of Stores, &c.	214 4 –
Gain by Exchange	805 15 3
House Rent from Director	700 – –
1,000 Tomans for Line Guards	4,000 – –
	5,720 3 3
Less, Miscellaneous Revenue written back	2,930 13 8
	Rs. 2,789 5 7
	or
	* £. 278 18 8

To Profit and Loss:		
Profit arising from Mean Rates *vid* Turkey, Quarter ending 31st March 1876	178 15 9	
Exchange on Collections in Persia	– 11 6	
	£.	87,687 14 2

	£. s. d.	£. s. d.
By Expenditure from 1st April 1875 to 31st March 1876:		
In India:		
Persian Gulf Section:		
Pay and Establishments	32,611 8 –	
Engineering Branch	3,421 2 –	
Cable Steamer "Amberwitch"	8,322 4 –	
Political Charges	3,596 18 –	
Public Works	815 12 –	
	48,767 4 –	
Less, Value of Stores issued from Stock	4,896 8 –	
	43,870 16 –	
Persian Section	19,581 6 –	
	63,452 2 –	63,452 2 –

Items in Finance and Revenue Accounts.	£.
Page 38	54,275
"	9,138
	63,413
Add, Charges for Government Printing	39
	£. 63,452

In England:		
Persian Gulf Section:		
Chief Direction and *London Office*, share of	2,221 5 –	
Constantinople Office	344 11 6	
Establishment (Absentee Allowances, &c.)	1,426 19 5	
Engineer and "Amberwitch"	1,667 13 11	
Stores and Freight	1,964 12 2	
Total Persian Gulf Section	7,625 2 –	
Persian Section:		
Chief Direction and London Office, share of	1,480 14 5	
Establishments	504 18 10	
Persian Government (recoverable)	16 16	
Total Persian Section	2,002 9 3	
Total Indo-European Telegraph	9,627 11 3	9,627 11 3
By Profit and Loss:		
Exchange and Commission	55 13 1	
Balance of Unsettled Traffic, 1872–73	118 1 2	
		173 14 3
By Excess of Earnings and Receipts over Expenditure		14,434 6 8
	£.	87,687 14 2

No. 8.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—*continued.*

STATEMENT of RECEIPTS and OUTSTANDINGS on account of TRAFFIC EARNINGS, for the Year ended 31st March 1876.

| | | |

No. 8.—Indo-European Government Telegraph Department—*continued.*

ABSTRACT of Cash Receipts in Home Treasury, from 1st April 1875 to 31st March 1876, showing the Accounts on which received.

From whom Received.	Net Balances Received into Home Treasury.	ON WHAT ACCOUNT.									Gross Totals.	DEDUCTIONS.			
		On Account Turkish Debt.	On Account Persian Debt.	Traffic Account.			Refunds.	Recoveries on Account Unadjusted Traffic.	Sums Disbursed at Kurrachee on Account of Company.	Recovery on Account of Stores Damaged by Shippers and Short Delivered.		Claims Allowed on Account Over-payments in former Years.	Loss by Exchange, Commission, &c.	Advertising and Agencies.	Total Deductions.
				1873-4.	1874-5.	1875-6.									
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Ottoman Government -	14,769 12 6	11,372 - 3	- -	2,917 3 9	- -	- -	64 11 9	475 6 10	- -	- -	14,829 2 7	3 17 -	55 13 1	- -	59 10 1
Indo-European Telegraph Company -	1,595 17 2	- -	1,986 1 4	- -	176 5 4	- -	5 7 4	- -	261 9 10	- -	2,429 3 10	- -	- -	833 6 8	833 6 8
Submarine Telegraph Company - -	750 12 -	- -	- -	- 1 4	429 15 1	338 7 2	- -	- -	- -	- -	768 3 7	17 11 7	- -	- -	17 11 7
Messrs. Siemens Bros. -	6 - -	- -	- -	- -	- -	- -	- -	- -	- -	6 - -	6 - -	—	—	—	—
£.	17,122 1 8	11,372 - 3	1,986 1 4	2,917 5 1	606 - 5	338 7 2	69 19 1	475 6 10	261 9 10	6 - -	18,032 10 -	21 8 7	55 13 1	833 6 8	910 8 4

No. 8.—Indo-European Government Telegraph Department—*continued.*

STATEMENT of Outstanding Accounts on the 31st March 1876.

	Due to. £. s. d.	Due by. £. s. d.	£. s. d.
Persian Government:			
Balance of Traffic Account, 1869–70	782 2 9	—	—
" " " 1870–71	—	—	1,883 8 2
" " " 1871–72	—	—	3,392 4 10
" " " 1872–73	—	—	3,413 8 10
" " " 1873–74	—	—	341 12 7
" " " 1874–75	—	—	5 5 —
" " " 1875–76	6 5 8	—	—
	788 8 5		9,035 19 5
Less, "Due to," as above	—	788 8 5	
3,000 tomans paid on account, *Rs.* 12,048. 3. =	—	1,200 — —	
Surrender of terminal rates held in suspense account	—	2,517 16 7	
" " " by Indo-European Company	—	657 16 2	
			5,164 1 2
Cost of repairing wilful damage to Line to 31st March 1876, chargeable to Persian Government under Art. XII. of Treaty of 2nd December 1872	—	*Toms. ks. s.* 7,550 — —	3,871 18 3
Less, Paid on Account	—	160 — —	
		7,390 — — =	2,956 — —
Persia's share of International Office Expenses paid in London:		£. s. d.	
For 1872 (Fes. 346·50)	—	13 13 4	
" 1873 (" 372·00)	—	14 17 4	
" 1874 (" 255·00)	—	10 3 7	
" 1875 (" 420·00) (since paid)	—	16 16 —	
			55 10 3
			6,883 8 6
Ottoman Government:			
Balance of Traffic Account for 1874–75	—	—	*2,670 11
" " " 1875–76	—	—	†4,202 2 6
			6,872 13 6
Indo-European Telegraph Company:			
Balance of Traffic Account 1875–76	—	—	4,656 13 9
Transfer to Persian Government	—	—	657 16 2
Disbursed at Kurrachee for Company's Line Reports	—	—	57 12 —
			5,372 1 11
Submarine Telegraph Company:			
Balance outstanding on Traffic Account, 1875–76	—	—	*2,606 3 7
		Total outstanding on 31st March 1876 £.	21,734 7 6

* These balances have been since paid. † Remittance advised.

STATEMENT of Particulars of the Sums shown as Receipts in *India*, at page 34 of the Finance and Revenue Accounts.

	Reference to page of Home Accounts.	Persian Gulf Section.	Persian Section.	Total Indian Currency.	Total British Currency.
Capital:		*Rs.*	*Rs.*	*Rs.*	£.
Sale of Stores	43	14,341	—	—	
3rd instalment of 1,000 tomans from Persian Government on account of iron poles, Art. I. of Treaty of 1872	43	—	4,000	—	
1st and 2nd ditto ditto, already shown in Home Accounts for 1873–74 (page 45); and 1874–75 (page 44)	—	—	8,000	—	—
Total Capital		14,341	12,000	26,341	2,634
Revenue:					
Traffic receipts	45	7,31,132	18,664	7,49,796	—
Sale of Stores, Exchange, Fines, &c.	44	1,749	1,720	3,469	—
3rd annual payment of 1,000 tomans by Persian Government for Line Guards, Art. X. of Treaty of 1872	44	—	4,000	4,000	—
1st and 2nd ditto ditto already shown in Home Accounts for 1873–74, (page 45), and 1874–75 (page 44)	—	—	8,000	8,000	—
		7,32,881	32,384	7,65,265	—
Less, Miscellaneous Revenue written back	44	—	2,931	2,931	—
Total Revenue		7,32,881	29,453	7,62,334	76,234
Total Capital and Revenue		7,47,222	41,453	7,88,675	78,868

Indo-European Telegraph Department,
London Office, 24 April 1877.

A. Brasher, Superintendent, London Office.

No. 9. - - - - - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the INDIAN

	£.	s.	d.
RECEIPTS.			
1. CAPITAL CHARGES OF THE SERVICE:			
Value of Steam Barge, Tugs, and Boats, transferred for service of the Government of Bombay	13,380	-	-
2. SALARIES, &c., OF ESTABLISHMENTS:			
Recovery of Subsistence Allowance overpaid in Egypt; and Pay of Inspector at Bombay, transferred to Item 14	71	-	9
3. REPAIRS, &c., FOR THE TROOP SHIPS:			
Credits on account of value of Naval Stores returned by the Troop Ships; Proceeds of Sale of unserviceable Stores; Value of Oil, &c., used for Culinary purposes, and of Saloon and Cabin Furniture (transferred to other Heads of Service); and Sums recovered for Damages to Ships' Fittings, &c.	558	2	2
Repayment by the Admiralty on termination of agreement in respect of "Crocodile" and "Serapis"	18,419	18	1
	18,978	-	3
4. FURNITURE, MESS TRAPS, &c., FOR SALOONS AND CABINS OF TROOP SHIPS:			
Credits on account of value of Cabin Furniture, &c., returned by the Ships; Recoveries from Troops, &c., on account of Losses or Damages; and Payments by the Engineers of the Troop Ships for the use of Government Mess Traps	190	2	1
5. COALS FOR THE TROOP SHIPS:			
Value of Coal transferred to Marine Service at Bombay, and of that consumed for Culinary purposes (transferred to Item 7); and of Supplies to the Tugs, &c., at Bombay (transferred to Item 15); and Repayments for Coal consumed while on Imperial Service	8,122	18	8
6. MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS:			
Mess Contributions of Officers of the Troop Ships and Military Officers; Payments by the Admiralty on account of Naval and Military Officers conveyed in the Troop Ships on Imperial Service, and by Military Officers for their Families and for extra Articles supplied; Credit on account of Passengers conveyed on the General Service of India; Proceeds of Sale of empty Packages; and Cost of Messing Saloon Servants and others, and of supplies for Sick, &c. (transferred to other Heads of Service)	19,426	16	4
7. VICTUALLING OF SEAMEN AND TROOPS:			
Ration Stoppages from Troops; Recoveries from the Troops and Crews for Loss, &c., of Mess Utensils; Payments by the Admiralty for Supplies for Naval Service, and for Victualling Troops and Seamen conveyed in the Troop Ships on Imperial Service; Value of Provisions supplied for use of the General Mess (transferred to Item 6), and for the use of Troops conveyed in Freight Ships (transferred to Item 19); and proceeds of Sale of unserviceable Stores	9,315	18	5
8. MEDICINES, &c., FOR THE TROOP SHIPS:			
Credit for value of unserviceable Medicines and Hospital Stores returned; Value of Hospital Utensils, &c., supplied to Freight Ships (transferred to Item 19)	72	9	4
9. BEDDING FOR TROOPS:			
Recoveries from Troops on account of Bedding, &c., lost, and for proceeds of Sale of unserviceable Bedding; and Payment by Admiralty for the use of Bedding on board the Troop Ships when employed on Imperial Service	492	19	11
Carried forward £.	70,050	5	9

- - - - - - - - - No. 9.

TROOP SERVICE, from the 1st April 1875 to the 31st March 1876.

DISBURSEMENTS.	£.	s.	d.	£.	s.	d.
1. CAPITAL CHARGES OF THE SERVICE:						
Expenses in connection with the Sale of a Water Boat, at Bombay				29	18	2
2. SALARIES, &c., OF ESTABLISHMENTS:						
Salaries, Wages, and Contingencies of Establishments in England, Egypt, and India; including Repairs, &c., of Office Furniture and Fittings in Egypt and India				11,800	12	8
3. REPAIRS, &c., FOR THE TROOP SHIPS:						
Naval and Gunners' Stores supplied for the Troop Ships; and Cost of Stores and Labour expended in their repair, principally at Portsmouth Dockyard	53,239	7	11			
Expense of new Boilers for "Serapis" (balance), and of new Engines and Boilers for "Euphrates" (first instalment), supplied under contract	10,495	7	1			
Percentage to cover proportion of Establishment and contingent outlays on Stores and Labour at Naval Yards, for which no direct charge is made, between 1st October 1870 and 31st March 1875	26,516	12	6			
				90,251	7	6
4. FURNITURE, MESS TRAPS, &c., FOR SALOONS AND CABINS OF TROOP SHIPS:						
Furniture, Mess Traps, and Lamps for Saloons and Cabins of the Troop Ships supplied or repaired; and Bedding for Military Officers and their Families (including 175*l.* 4*s.* 6*d.* arrear charges for Percentage)				3,235	1	7
5. COALS FOR THE TROOP SHIPS:						
Payments to the Admiralty and to Contractors for Supplies to the Troop Ships; and Value of Supplies made to them at Bombay; including Coaling Expenses	44,237	12	8			
Percentage to cover proportion of Establishment and contingent outlays on Stores and Labour at Naval Yards, for which no direct charge is made, between 1st October 1870 and 31st March 1875	9,189	2	2			
				53,426	14	10
6. MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS:						
Payments by Paymasters of the Troop Ships, or to Contractors, for Supplies for the General Mess on board the Troop Ships; and Value of Ships' Provisions used for General Mess (transferred from Item 7)				23,614	9	4
7. VICTUALLING OF SEAMEN AND TROOPS:						
Payments to the Admiralty or to Contractors on account of Provisions, Mess Utensils and Implements supplied for the Crews of the Troop Ships and for Troops and their Families; Lights and Culinary Fuel for use on board the Troop Ships; and Allowances in lieu of Provisions or Lights; Value of Supplies from the General Mess Stores, and computed Cost of Victualling Saloon Servants (transferred from Item 6)				67,289	8	-
8. MEDICINES, &c., FOR THE TROOP SHIPS:						
Medicines and Hospital Necessaries for Crews of the Troop Ships, and for Troops and their Families				225	14	11
9. BEDDING FOR TROOPS:						
Bedding for Military Officers and Troops embarked; also washing and repairing Bedding				1,333	18	11
Carried forward £.				251,207	6	11

No. 9.—An Account of the Receipts and Disbursements of the Indian Troop

	£.	s.	d.
Brought forward - - -	70,050	5	9
RECEIPTS—*continued.*			
10. Clothing, &c., for Crews of the Troop Ships:			
Recoveries from the Officers and Men of the Troop Ships on account of Clothing, Tobacco, and Soap issued on payment - - - - - - - - - - - -	2,206	17	6
11. Pay and Allowances of Officers and Crews of the Troop Ships:			
Credits on account of Payments for Imperial Service made by the Paymasters of the Troop Ships, and recoveries of Sums overpaid - - - - - - - - - -	33	5	5
12. Travelling Expenses of Officers and Crews of the Troop Ships:			
Recoveries from Officers and Men of Expenses not chargeable to the public - - -	2	10	9
13. Pilotage and Miscellaneous Expenses of the Troop Ships:			
Repayment by Admiralty for Pilotage incurred on Imperial Service - - - -	2	11	7
14. Pay and Expenses of Crews of Steam Tenders and Boats:			
Contribution from an Engineer for Subsistence while in Hospital - - - - -	3	12	–
15. Coals, Stores, and Repairs for Steam Tenders and Boats:			
Proceeds of Sale of unserviceable Stores in Egypt and at Bombay; Credit on account of Employment, in connection with the Abyssinian Expedition, of the Tugs, &c., at Bombay	3,027	3	11
16. Repairs, &c., of the Victoria Buildings at Suez:			
Proceeds of Sale of unserviceable Stores, and Credits on account of Stores taken over by Government of Bombay - - - - - - - - - - - -	381	6	–
17. Transit Charges through Egypt:			
Recoveries from Military Officers on account of the Dues paid to the Suez Canal Company for passage of their Families; Credit on account of Passengers conveyed on the General Service of India, and on Imperial Service - - - - - - - - -	260	4	9
18. Books, Stationery, and Miscellaneous Expenses:			
Recoveries on account of Library Books Lost or Damaged, and Miscellaneous Receipts -	45	–	3
Carried forward - - - £.	76,012	17	11

Service, from the 1st April 1875 to the 31st March 1876—*continued.*

	£.	s.	d.
Brought forward - - -	251,207	6	11
DISBURSEMENTS—*continued.*			
10. Clothing, &c., for Crews of the Troop Ships:			
Clothing, Tobacco, and Soap drawn from Naval Yards for issue (principally on payment) to Officers and Crews of the Ships, and commuted Allowance paid in lieu of gratuitous Clothing - - - - - - - - - - - - - - - -	3,757	3	5
11. Pay and Allowances of Officers and Crews of the Troop Ships:			
Payments on board, and to the Admiralty, for Pay and Allowances of Officers and Men of the Troop Ships - - - - - - - - - - - - - - -	58,192	18	10
12. Travelling Expenses of Officers and Crews of the Troop Ships:			
Travelling Expenses and Subsistence of Officers and Men joining the Troop Ships on appointment, &c. - - - - - - - - - - - - - - -	149	1	3
13. Pilotage and Miscellaneous Expenses of the Troop Ships:			
Pilotage Allowance to the Navigating Officers of the Troop Ships, and to Pilots at ortsmouth, &c.; Payments for Maintenance of Men in Prison; Premiums on Paymaster's Bonds, Washing, Carriage Hire, Postage, &c. - - - - - - -	389	19	6
14. Pay and Expenses of Crews of Steam Tenders and Boats:			
Salaries, Wages, and Expenses of Crews of Tenders and Boats in Egypt and at Bombay (*a*)	2,528	5	4
15. Coals, Stores, and Repairs for Steam Tenders and Boats:			
Payments to the Admiralty and to Contractors for Coals and Stores supplied for, and Repairs to, the Tenders, Boats, &c., in Egypt; and Expenses incurred by Bombay Government for Stores and Repairs for the Flotilla at that Port (including 152*l.* 14*s.* 10*d.* arrear charges for Percentage) (*a*) - - - - - - - - - - -	1,150	12	10
16. Repairs, &c., of the Victoria Buildings at Suez:			
Fire Insurance of Buildings, &c.; Payments for Painting, Repairs, Water Rate, &c. -	387	8	7
17. Transit Charges through Egypt:			
Payments to the Suez Canal Company for passage of the Troop Ships and Steam Tenders, and of the Officers, Troops, and their Families conveyed; and Incidental Expenses -	29,483	2	4
18. Books, Stationery, and Miscellaneous Expenses:			
Books, Stationery, and Printing at Home and in India; Stationery Allowance to the Paymasters of the Troop Ships, and Allowances for care of the Military Libraries on board; Telegrams; and Expenses of embarking Troops at Queenstown, &c. - - - - - - - (£. 1,739 19 3)			
Damages awarded to Owners of "Valery Jean," and "Wallands," with Costs - - - - - - - - - - - - - - (£. 4,215 6 9)			
	5,955	6	–
Carried forward - - - £.	353,201	5	–

(*a*) The sums under these Heads include the whole of the Pay, &c., of the Flotilla at Bombay, a proportion of the expense of which is not chargeable to the Indian Troop Service, and will be credited in later accounts.

No. 9.—An Account of the Receipts and Disbursements of the Indian Troop

	£.	s.	d.
Brought forward - - -	76,012	17	11
RECEIPTS—*continued.*			
19. Freight of Troops in other than Her Majesty's Indian Troop Ships:			
Recovery on account of Messing in Packet; and proceeds of Sale of Fittings returned by Hired Ship - - - - - - - - - - - - - - -	35	6	8
20. Repayments on account of Tugs lent or Water supplied:			
Repayments on account of Tugs lent or Water supplied by the Indian Troop Service at Bombay - - - - - - - - - - - - - - -	239	9	3
21. Repayments on account of Passages and Conveyance of Stores:			
Repayments from Naval Funds for Officers, Troops, &c., conveyed in the Troop Ships on Imperial Service; and Credit for Conveyance in the Troop Ships of Passengers and Horses, &c., on the General Service of India - - - - - - - - -	35,391	17	11
22. Replacement of Capital and Insurance:			
Receipts from the Admiralty for "Crocodile" and "Serapis," for one-fifth of the period between 1st April 1871 and 30th April 1872 - - - - - - - - -	7,236	–	–
Total Receipts - - - £.	118,915	11	9

STATEMENT showing the Agreement of the Totals of Receipts and Disbursements for the Indian Troop Receipts and Disbursements shown in the annexed

RECEIPTS.	£.	s.	d.	£.	s.	d.
Total Receipts of Indian Troop Service, per Home Accounts, 1875–76 - - -. -	84,895	7	5			
Ditto - - ditto - - in India, per Finance and Revenue Accounts for the same year - - - - - - - -	26,665	18	9			
				111,561	6	2
Add—						
Extra Receipts by Sub-accountants, principally in respect of Messing and Mess Contributions	16,374	4	8			
Transfers between Heads of Expenditure (*see* Contra) - - - - - - - -	7,890	11	1			
Transfers to the Credit of the Troop Service, not shown as Receipts in the Home Accounts, but abated from the Total Disbursements for the Year (*see* Contra): £. s. d.						
Freight of Horses - - - - - - - - - 2,009 10 –						
Passage of Civil Engineers - - - - - - - - 1,758 8 –						
	3,767	18	–			
Credit in adjustment of amount debited in the first instance to the Troop Service (per Contra)	121	7	9			
				28,154	1	6
				139,715	7	8
Abate—						
Receipts through Accounts of the Troop Service relating to Imperial Service - - -	10,245	–	4			
Ditto - - ditto - - relating to the General Service of India -	10,239	17	9			
Ditto - - ditto - - for Income Tax - - - - - -	125	9	7			
Repayments by Sub-accountants of Balances due on closing their accounts - - - -	189	8	3			
				20,799	15	11
Total Receipts - - - £.				118,915	11	9

Admiralty, 11 December 1876.

Service, from the 1st April 1875 to the 31st March 1876—*continued.*

	£.	s.	d.
Brought forward - - -	353,201	5	–
DISBURSEMENTS—*continued.*			
19. FREIGHT OF TROOPS IN OTHER THAN HER MAJESTY'S INDIAN TROOP SHIPS:			
Conveyance in two Hired Vessels from Bombay to Portsmouth of Officers and Troops; and Compensation paid for a Vessel accepted for the Conveyance of Troops, but subsequently declined, &c. - - - - - - - - - - - - -	14,349	14	8
20. REPAYMENTS ON ACCOUNT OF TUGS LENT OR WATER SUPPLIED:			
Sums over-credited to this head in Accounts at Bombay - - - - - -	1	13	6
21. REPAYMENTS ON ACCOUNT OF PASSAGES AND CONVEYANCE OF STORES:			
Payments to Naval Funds of amounts overpaid for Officers, &c., conveyed in the Troop Ships on Imperial Service - - - - - - - - - - - -	83	3	–
TOTAL EXPENDITURE - - - £.	367,635	16	2
Abate—Receipts per Contra - - - - - - - -	118,915	11	9
NET EXPENDITURE from 1st April 1875 to 31st March 1876 - - - £.	248,720	4	5

SERVICE appearing in the HOME and FINANCE-and-REVENUE ACCOUNTS of *India* for the Year 1875–76, and the Total ACCOUNT of EXPENDITURE for the same Year.

DISBURSEMENTS.	£.	s.	d.	£.	s.	d.
TOTAL DISBURSEMENTS of INDIAN TROOP SERVICE, per Home Accounts, 1875–76 - - -	333,785	17	2			
Ditto - - ditto - - in India, per Finance and Revenue Accounts for the same year - - - - - -	14,121	2	11			
				347,907	–	1
Add—						
Expenditure by Sub-accountants, from Extra Receipts, per Contra - - - - -	16,374	4	8			
Transfers between Heads of Expenditure, per Contra - - - - - - - -	7,890	11	1			
Transfers to the Credit of the Troop Service, per Contra - - - - - - -	3,767	18	–			
Amount debited in the first instance to the Troop Service, but subsequently credited (*see* Contra)	121	7	9			
				28,154	1	6
				376,061	1	7
Abate—						
Disbursements through Accounts of the Troop Service relating to Imperial Service - -	5,931	2	3			
Ditto - - - ditto - - - relating to the General Service of India	2,290	6	6			
Ditto - - - ditto - - - - for Income Tax repaid - -	14	8	5			
Repayments by Sub-accountants of Balances due on closing their accounts - - - -	189	8	3			
				8,425	5	5
TOTAL DISBURSEMENTS - - - £.				367,635	16	2
Abate—Receipts per Contra - - - - - - - - -				118,915	11	9
TOTAL NET EXPENDITURE as shown in the Annual Account for 1875–76 - - - - £.				248,720	4	5

W. R. Mends,
Director of Transport Services.

C. J. Cruttenden,
Deputy Director of Transport Services and Assistant for India.

No. 10.

STATEMENT showing the NET EXPENDITURE incurred on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1876.

	£.	s.	d.	£.	s.	d.
Furniture, Fixtures, Fittings, &c.	-	-	-	160	10	7
Salaries and Allowances of President, Professors, &c.	8,155	4	–			
Steward's Salary, Wages of Servants, &c.	1,739	2	–			
Travelling Expenses, Advertisements, Postage, &c.	249	11	2			
Rates and Taxes, Maintenance of Building, Repairs of Furniture, &c.	1,553	12	6			
Lights, Fuel, and other House Articles	1,338	1	–			
Provisions, Wines, &c.	4,035	4	8			
Laundry: Wages and Stores	481	13	2			
Expenditure on Library, Laboratory, Workshops, &c.	738	9	10			
Lecturers, Examiners, &c.	597	13	7			
Pupilage Fees to Engineers	1,720	–	–			
Lodging Allowance of Students on Practical Course	1,427	5	–			
Expenses of Students visiting Works, &c.	231	6	7			
Salary of Chaplain and Expenses attending Divine Service	239	16	4			
Expenditure on Garden, Farm, and Dairy, in excess of Receipts	93	10	3			
				22,600	10	1
NET Expenditure during the Year ended 31st March 1876 - - - £.				22,761	–	8

The above-mentioned Expenditure has been brought to Charge, as follows:—

	£.	s.	d.	£.	s.	d.
Disbursements:						
Cost of Furniture, &c.	160	10	7			
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses	23,604	14	2			
				23,765	4	9
Deduct—Receipts: Sale of Provisions, Farm Produce, &c.				1,004	4	1
			£.	22,761	–	8

Fees received from Students in 1875-76:

	£.	s.	d.	£.	s.	d.
In England:						
Home Accounts, p. 4	16,546	13	4			
In India:						
Finance and Revenue Accounts, p. 88	823	–	–			
Ditto - - - p. 92	140	–	–			
	963	–	–			
				17,509	13	4

Thos. W. Keith, Accountant.

No. 11.

A COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS of the Home Treasury of the Government of *India*, for the Year 1875-76.

	1875-76.		Increase.	Decrease.
	Original Estimate of January 1875.	Account.		
	£.	£.	£.	£.
Receipts	14,583,000	14,006,437	- - -	576,563
Disbursements	15,053,908	15,882,908	829,000	—

RECEIPTS.	1875-76. Original Estimate of January 1875.	1875-76. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
REVENUE					
MINT:					
Proceeds of Sales of Indian Coins sent to this country for Assay - - -	£. - -	£. 30	£. 30	£. —	
TELEGRAPH:					
Indo-European Telegraph - - - - - - - - - - - -	21,600	17,122	- -	4,478	The amount due to the Indo-European Telegraph Company for earnings collected in India on messages home (which is deducted from the sum due by the Company to the India Office for earnings collected in England on messages out) exceeded the Estimate.
MARINE:					
Sum realised on the decease of an Officer of the late Indian Navy, being the amount of a life insurance accepted as part security for the commutation of his pension - - - - - - - - - - - - - - - -	- -	700	700	—	
INTEREST:					
Interest realised from Investment of Cash Balance, &c. - - - - - -	20,000	36,273	16,273	- -	Owing to the Cash Balance having been larger than was estimated in January 1875.
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:					
Subscriptions to Widows' Funds of the Home Establishment, Fees, &c. - -	10,600	11,434	834	—	
Subscriptions to the Indian Military and Medical Funds, and the Indian Navy Fund - - - - - - - - - - - - - - - -	81,000	81,565	565	—	
MISCELLANEOUS:					
Recoveries for Stamps; sale proceeds of Books, unserviceable Stores, &c.; pay, &c., of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance; recoveries for detention of Lighters, &c. - - - - - - -	5,000	6,252	1,252	—	
Fines and Penalties incurred by Contractors in providing Stores and Freight -	3,000	8,040	5,040	- -	This is nominal, as a sum of 5,292*l.*, the amount of fines remitted, is shown as a payment in the Account.
Proceeds of sale of Chinchona Bark - - - - - - - - - -	- -	4,541	4,541	- -	An exceptional receipt.
ARMY:					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Stores; receipts on account of the Indian Troop Service; retrenchments on account of Messing, &c. - - - - - - - - -	25,000	105,845	80,845	- -	The Account includes a sum of 76,604*l.* for Receipts from the Admiralty in respect of the Indian Troop Service. In the Estimate a sum of 31,000*l.* was deducted from the payments on that account; the receipts and payments are now shown separately.
Subscriptions to the Indian Service Family Pension Fund - - - - - -	- -	1,303	1,303	- -	Included in the original Estimate under "Receipts in aid of Superannuation, Retired, and Compassionate Allowances."
PUBLIC WORKS:					
Royal Indian Engineering College: Fees from Students, &c. - - - - -	18,800	17,818	- -	982	Consequent on the full number of students not being in residence, and more than were estimated having been permitted to defer payment of part of their fees.
Carried forward - - - £.	185,000	290,923			

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1875-76—*continued*.

RECEIPTS—*continued.*	1875-76. Original Estimate of January 1875.	1875-76. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
REVENUE—*continued.*					
	£.	£.	£.	£.	
Brought forward - - -	185,000	290,023			
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES:					
Oude and Rohilkund Railway Company - - - - - - - - - -	- -	890	890	- -	Premium realised by the sale of 8,000 *l.* Share Capital issued to replace the like amount of Debentures cancelled.
DEBT INCURRED:					
India 4 per Cent. Debentures sold - - - - - - - - - - - -	- -	1,200,000	1,200,000	- -	Raised in consequence of the low rates of exchange tendered for Bills on India.
DEPOSITS:					
Premium realised by the sale of 1,200,000 *l.* India 4 per Cent. Debentures, and Interest accrued due thereon at the time of sale - - - - - - - - -	- -	6,299	6,299	—	
REPAYMENT OF ADVANCES:					
From Her Majesty's Treasury, in repayment of Disbursements in England for purchase, &c. of *Malt Liquor* on behalf of the Imperial Government - - - -	3,000	6,842	3,842	—	
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
From Her Majesty's Treasury and other Public Departments, in repayment of advances in India on account of Emigration of Coolies, Indian Native Troops employed in China, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - - -	60,000	79,003	19,003	- -	The advances in India on account of the emigration of Coolies have increased.
Ditto, in part repayment of Disbursements in India on account of the Abyssinian Expedition - - - - - - - - - - - - - - - -	30,000	15,387	- -	14,613	
Miscellaneous Receipts - - - - - - - - - - - - - -	5,000	17,480	12,480	- -	The Account includes 5,103 *l.* realised by sale of articles received from India for exhibition, 2,966 *l.* recovered from the owners of the ship "Cerdic" for salvage services rendered by the "Kwangtung," and other exceptional receipts.
Bills of Exchange on India - - - - - - - - - - - - - -	14,300,000	12,389,613	- -	1,910,387	The drawings were reduced in consequence of the low rates of exchange tendered.
	14,395,000	12,501,483			
TOTAL - - - £.	14,583,000	14,006,437			

DISBURSEMENTS.

EXPENDITURE:

CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:

LAND REVENUE:					
Law Charges in connection with Appeals from India	2,300	2,246	- -	54	
Stores for India	-	2,038	2,038	- -	No information had been received from India regarding this expenditure when the Estimate was framed.
FORESTS:					
Allowances to successful Candidates for the Indian Forestry Department, &c.	2,200	2,130	- -	70	
Stores for India	-	418	418	—	
CUSTOMS:					
Stores for India	-	144	144	—	
SALT:					
Stores for India	-	192	192	—	
Other Payments	-	88	88	—	
OPIUM:					
Stores for India	-	714	714	—	
STAMPS:					
Stores for India	40,000	35,270	- -	13,730	The requisitions for Stamped Papers have been less than was anticipated.
MINT:					
Cost of Assay of Indian Coins	-	40	40	—	
Stores for India	7,400	25,310	17,910	- -	Consequent on an unexpected demand for Copper for the Bombay Mint.
POST OFFICE:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	52,000	48,000	- -	4,000	
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad	4,800	4,800	—	—	
Pay of the Director General, while on special duty, &c.	-	2,472	2,472	- -	Mainly owing to the pay of the Director General of the Post Office while on special duty having been issued in this country.
Stores for India	6,700	9,855	3,155	- -	In the absence of information from India, the Estimate was based on previous payments.
TELEGRAPH:					
Indo-European Telegraph	11,000	13,318	2,318	- -	Mainly owing to increased requisitions for Telegraph Stores.
Red Sea and India Telegraph	18,027	18,027	—	—	
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	4,000	6,439	2,439	- -	No provision was made in the Estimate for the pay of the Director General of Telegraphs while on special duty.
Telegraph Lines in India: Stores for India	25,000	47,378	22,378	- -	The Estimate was based on information received from India.
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:					
His Highness Maharajah Duleep Sing	19,336	19,336	—	—	
	201,763	238,215			
CHARGES ON THE REVENUE OF INDIA:					
INTEREST ON DEBT:					
Interest on Loans contracted in England	2,115,045	2,115,052	7	—	
Dividends on the Indian Transfer Loan	47,800	45,803	- -	1,997	Owing to transfer of Stock to the Books in India.
INTEREST ON OTHER OBLIGATIONS:					
Interest on Deposits in Regimental Savings Banks of Men returned from India	- -	533	533	—	
ADMINISTRATION:					
Home Establishments, &c.	228,000	215,756	- -	12,244	Owing to the charges of the India Museum, shown in the Estimate under this head, being included in the Account under "Minor Departments."
Expenses attending the Extension of the India Store Depôt	11,500	3,253	- -	8,247	The extension has been sanctioned on a smaller scale than that originally proposed.
Payments on account of Administration in India	3,500	13,966	10,466	- -	The passage and outfit allowances of the Governor General of India and the Governor of Madras, and expenses attending the deputation to India of Sir Louis Mallet, are included in the Account.
Stores for India	124,600	209,032	84,432	- -	Consequent on unusually large demands from Bengal and Bombay for Stationery Stores.
Carried forward - - - £.	2,530,445	2,603,395			

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1875-76—*continued*.

DISBURSEMENTS—*continued*.	1875-76. Original Estimate of January 1875.	1875-76. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE—*continued*.	£.	£.	£.	£.	
Charges connected with the Collection of the Revenue, and direct Claims thereon—Brought forward	201,763	238,215			
CHARGES ON THE REVENUE OF INDIA—*continued*.					
Brought forward	2,530,445	2,603,395			
Minor Departments:					
Stores for India	11,000	14,714	3,714	- -	Complete information had not been received from India regarding this expenditure when the Estimate was framed.
Other Payments	10,000	21,074	11,074	- -	Owing to the transfer to this head of the charges of the India Museum, included in the Estimate under "Administration."
Law and Justice					
Stores for India	- -	1,207	1,207	—	
Other Payments	2,500	264	- -	2,236	Provision was made in the Estimate for the passage and outfit allowances of two Judges, but no Judges went to India during the year.
Marine:					
Pensions and Retired Allowances	47,500	47,997	497	—	
Furlough and Absentee Allowances	800	577	- -	223	
Commutation of Pensions of Officers of the late Indian Navy	- -	1,606	1,606	—	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	70,000	67,731	- -	2,269	The full complement of vessels not having been employed.
Sundry items	2,000	186	- -	1,814	The payments during the year fell short of those of recent years on which the Estimate was based.
Stores for India	66,600	80,322	13,722	- -	The Account includes a sum of 13,440 *l.* for a dredger for Cochin, and payments to the Admiralty for cordage, &c. supplied in previous years.
Ecclesiastical:					
Passage and Outfit of Chaplains on appointment	900	900	—	—	
Stores for India	- -	156	156	—	
Political Agencies and other Foreign Services:					
Mission to the Court of Persia	12,000	12,000	—	—	
Her Majesty's Establishments in China	20,000	- -	- -	20,000	Payment on this Account has been deferred pending receipt of further information from the Foreign Office.
Sundry items	1,000	2,997	1,997	- -	The Account includes certain payments in connection with the Visit of His Royal Highness the Prince of Wales to India, and with the Special Mission of Major General Sir F. J. Goldsmid, K.C.S.I., C.B., to Persia.
Stores for India	- -	296	296	—	
Superannuation, Retired, and Compassionate Allowances	1,095,000	1,140,510	45,510	- -	The payments on account of Civil Service Annuities and Military Funds have increased
Miscellaneous:					
Allowances to Candidates for the Covenanted Civil Service of India, Expenses of the Royal India Lunatic Asylum, Miscellaneous Charges on Stores for India, &c.	33,000	33,138	138	—	
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight	- -	5,292	5,292	- -	For explanation, *vide* receipt on *this* account.
Civil Furlough and Absentee Allowances	234,000	228,431	- -	5,569	Consequent on the reduced number of Officers on furlough.
Provincial Services—India	600	300	- -	300	

ARMY—EFFECTIVE:					
Home Charges of Her Majesty's Regiments serving in India	600,000	454,284	- -	145,716	The full sum estimated was not claimed by the Treasury.
Furlough Allowances of Officers of the Indian Service	228,000	202,345	- -	25,655	Consequent on the reduced number of officers on furlough, and on the transfer of the pay of certain officers to the head of "Public Works."
Indian Troop Service	297,000	333,786	36,786 -	-	The Estimates are framed in communication with the Director of Transport Services. In the Estimate, receipts amounting to 31,000 *l.* were taken in reduction of the payments, but in the Account the gross payments are shown.
Passage of Officers and Troops otherwise than in Troop Ships	11,400	18,234	6,834 -	-	The Account includes the amount of a claim by the Admiralty in respect of arrears.
Miscellaneous	34,000	19,337	- -	14,663	The decrease occurs mainly in Stud expenditure.
Stores for India	970,200	1,096,947	126,747 -	-	This increase is due to the receipt of numerous supplementary indents for Ordnance Stores not provided for in the Estimate received from India; to extra requisitions for malt liquor, consequent on the condemnation of about 10,000 hogsheads at Calcutta; and to large payments during the year for arms, accoutrements, and clothing taken to India with troops.
ARMY—NON-EFFECTIVE:					
The Imperial Government, on account of Retired Pay, &c., of Troops serving or having served in India	380,000	350,000	- -	30,000	The full sum estimated was not claimed by the Treasury.
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	880,000	906,339	26,339 -	-	Consequent on the retirement of officers under the arrangement promulgated by General Order of the Government of India, dated 1st January 1875, No. 1.
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance	- -	75,775	75,775 -	-	
Lord Clive's Fund: Pensions, &c.	133,000	123,497	- -	9,503	A portion of these pensions have been capitalised from 1st April 1874, and the estimated Non-effective Charges for 1876–77 and 1877–78 are increased by payments on that account.
Indian Service Family Pension Fund	- -	402	402 -	-	Included in the Estimate under "Superannuation, Retired, and Compassionate Allowances."
Charge to India for cost of absorption of Supernumerary Commissions in British Regiments	12,000	450	- -	11,550	The arrangements under which these charges are incurred are drawing to a close.
Gratuities, equal to the value of their Commissions, granted to Officers of British (formerly Indian) Regiments on their retirement from the Service	5,000	1,800	- -	3,200	
PUBLIC WORKS—ORDINARY:					
Furlough Pay and Allowances of Officers in the Public Works Department	39,000	47,196	8,196 -	-	Consequent on the transfer to this head of the pay of certain officers provided for in the Estimate under the head "Army."
Royal Indian Engineering College	20,500	23,765	3,265	—	
Sundry items	5,000	3,038	- -	1,962	
Stores for India	10,300	20,650	10,350 -	-	Consequent on the postponement to this year of certain payments which it was estimated in January 1875 would be made in the year 1874–75.
EXPENDITURE CONSEQUENT ON FAMINE IN BENGAL:					
Balance of Pay of Railway Engine-drivers, &c., employed in connection with Famine Relief, Cost of Maps of Famine Districts, &c.	- -	587	587	—	
	7,762,745	7,941,525			
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES	4,690,000	4,656,886	- -	33,114	Consequent on the discharge of certain debentures and the renewal of others at a reduced rate of interest.
PUBLIC WORKS—EXTRAORDINARY:					
State Railways	917,000	739,389	- -	177,611	The requisitions received from India have been smaller than was anticipated in January 1875.
Irrigation Works	22,500	4,269	- -	18,231	In the absence of information from India the Estimate was based on actual expenditure during 1874–75.
Discharge of Debentures issued in exchange to holders of Debentures of the Calcutta and South Eastern Railway Companies	- -	4,250	4,250 -	-	It was estimated in January 1875 that all these debentures would be discharged in the year 1874–75.
	939,500	747,908			
Carried forward £.	13,594,008	13,584,534			

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1875-76—*continued.*

DISBURSEMENTS—*continued.*	1875-76. Original Estimate of January 1875.	1875-76. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE—*continued.*					
Brought forward	£. 13,504,008	£. 13,584,534	£.	£.	
ADVANCES REPAYABLE:					
For purchase of Malt Liquor on behalf of the Imperial Government, &c.	3,000	5,887	2,887	—	
For purchase of Coal for the use of the East India Squadron, &c., on the occasion of the Visit of His Royal Highness the Prince of Wales to India	-	4,411	4,411	—	
On account of the Abyssinian Expedition	-	1,484	1,484	-	Additional pay to the Staff of the Indian Troop Service, in connection with the Abyssinian Expedition, not provided for in the Estimate.
	3,000	11,732			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Advances on account of the Bengal, Madras, and Bombay Civil Funds	137,000	148,500	11,500	-	Consequent on applications from the Agents of the Funds for larger advances.
Her Majesty's Postmaster General, on account of Postage collected in India	60,000	57,632	-	2,368	
Ditto, on account of Sums received in India for Money Orders	40,000	36,626	-	3,374	
Family Remittances, Remittances by Administrators General, &c.	415,000	473,166	58,166	-	The increase occurs mainly in "Family Remittances."
Miscellaneous Payments to be brought to charge or recovered in India	70,000	136,890	66,890	-	The Account includes 58,094 *l.* on account of compensations awarded by Bonus Committees.
Copper supplied to the Calcutta Mint for Coinage purposes	-	56,873	56,873	-	No provision was made in the Estimate on this account, as it was anticipated in January 1875 that the whole quantity of copper for which a requisition had then been received would be paid for in the year 1874-75, but a portion remained unpaid until 1875-76.
Stores chargeable to Provincial and Local Funds; to Foreign States; and against income derived from Workshops	108,500	166,780	58,280	-	The Account includes large payments for stores for the Elphinstone Dock and for the Madras Harbour Works.
	830,500	1,076,467			
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES:					
	1875-76. Estimate of Jan. 1875.	1875-76. Account.			
	£.	£.			
Withdrawals	1,546,700	2,897,078			
Receipts	920,300	1,686,903			
Net Withdrawals - £.	626,400	1,210,175	626,400	1,210,175	583,775 - The Estimates are framed in communication with the Railway Companies and are liable to great fluctuations.
TOTAL - - £.			15,053,908	15,882,908	

India Office, 14 May 1877.

T. L. Seccombe, Financial Secretary.

No. 12.

A COMPARISON of the ORIGINAL and REGULAR ESTIMATE of the RECEIPTS and DISBURSEMENTS of the Home Treasury of the Government of *India*, for the Year 1876-77.

	1876-77.		Increase.	Decrease.
	Estimate of January 1876.	Estimate of May 1877, presented to Parliament.		
	£.	£.	£.	£.
Receipts	15,326,900	19,293,874	3,966,974	—
Disbursements	15,791,872	17,499,158	1,707,286	—

RECEIPTS.	1876-77. Estimate of January 1876.	1876-77. Estimate of May 1877, presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
REVENUE:	£.	£.	£.	£.	
MINT: Proceeds of sales of Indian Coins sent to this country for Assay	-	26	26	—	
TELEGRAPH: Indo-European Telegraph	8,500	14,766	6,266	-	Arising from increase of traffic, consequent on the interruption of the Red Sea Line, and from the receipt of one additional instalment of the Persian debt.
MARINE: Refund of overpayment in the year 1875-76 in respect of Stores for India	-	13	13	—	
INTEREST: Interest realised from Investment of Cash Balance, &c.	20,000	11,106	-	8,894	Consequent on the limited demand for temporary loans, and the low rate of interest obtainable.
Interest accrued due on East India Bonds and India Debentures at the time of sale	-	15,185	15,185	-	*Vide* explanation of the increase under "Debt incurred" and "Deposits."
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: Subscriptions to Widows' Funds of the Home Establishment, Fees, &c.	10,600	12,050	1,450	—	
Subscriptions to the Indian Military and Medical Funds, and the Indian Navy Fund	79,000	82,532	3,532	—	
MISCELLANEOUS: Sale proceeds of Books and unserviceable Stores; receipts in respect of the India Museum; pay, &c. of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance; recoveries for detention of Lighters, &c.	5,000	11,125	6,125	-	The receipts at the India Museum have largely exceeded the Estimate, owing to the exhibition there of the presents brought home by His Royal Highness the Prince of Wales, and the Estimate of May 1877 also includes the proceeds of the sale of Dr. Forbes Watson's work on the Textile Manufactures of India.
Fines and Penalties incurred by Contractors in providing Stores and Freight	3,000	8,870	5,870	-	This is nominal, as a sum of 6,230 *l.*, the amount of fines remitted, is shown as a payment in the Estimate of May 1877, the fines incurred being stated net in the Estimate of January 1876.
Repayment by the Imperial Government of one moiety of the expenses attending the Special Mission to Seistan	12,600	12,693	93	—	
Proceeds of sales of Chinchona Bark	-	9,604	9,604	-	An exceptional receipt.
ARMY: Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service: retrenchments on account of Messing, &c.	25,000	30,379	5,379	-	Arising from unforeseen employment of Indian Troop Ships on Imperial service.
Amount recovered from the War Office in respect of Pensions granted, subsequently to the cessation of the Capitation Rate, to Soldiers for service in India and paid to Imperial Revenues; those pensions having been subsequently capitalized from the date of grant	-	9,911	9,911	—	
Subscriptions to the Indian Service Family Pension Fund	1,200	1,708	508	—	
PUBLIC WORKS: Royal Indian Engineering College Fees from Students, &c.	18,000	17,545	-	455	
Carried forward £.	182,900	237,513			

No 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1876–77—*continued*.

	1876–77.				
	Estimate of January 1876.	Estimate of May 1877, presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
RECEIPTS—*continued*.					
REVENUE—continued.					
	£.	£.	£.	£.	
Brought forward	182,900	237,513			
DEBT INCURRED:					
India 4 per Cent. Stock sold	- -	4,000,000	4,000,000	- -	In January 1876, it was not anticipated that any Loan would be raised in England during 1876–77, but the falling off in the demand for Bills, and the unfavourable rates of exchange obtained, soon after the Estimate was formed, rendered recourse to borrowing in this country indispensable; in addition to which the drawings on India were reduced in February and March 1877, at the request of the Government of India.
India 4 per Cent. Debentures sold	- -	100,000	100,000	- -	
East India Bonds sold	- -	1,500,000	1,500,000	- -	
Temporary Loan on Security of an East India Bond	- -	500,000	500,000	- -	
DEPOSITS:	—	6,100,000			
Premium realised by the sale of India 4 per Cent. Stock and Debentures, and East India Bonds	- -	116,168	116,168	- -	
REPAYMENT OF ADVANCES:					
From Her Majesty's Treasury, in repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c.	4,000	2,695	- -	1,305	
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
From Her Majesty's Treasury and other Public Departments, in repayment of advances in India on account of Emigration of Coolies, Indian Native Troops employed in China, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c.	111,000	131,210	20,210	- -	The Estimate of May 1877 includes repayment of 11,200 *l.* compensation made to owners of slave dhows destroyed by H.M.S. "Thetis," and 7,432 *l.* expenses incurred in British Burmah, in connection with Mr. Grosvenor's Mission to Yunnan.
Ditto, in part repayment of Disbursements in India on account of the Abyssinian Expedition	24,000	500	- -	23,500	The settlement of this claim is postponed till a reply has been received to a Despatch sent to India, 6th April 1876.
Miscellaneous Receipts	5,000	9,989	4,989	- -	The Estimate of May 1877 includes a sum of 6,046 *l.* received on account of sales of goods received from India for exhibition at Vienna, &c.
Bills of Exchange on India	15,000,000	12,695,799	- -	2,304,201	The demand for Bills having fallen off early in the year 1876, recourse was had to a Loan to supply the deficiencies in the drawings in 1875–76 and 1876–77, and in February and March 1877 the drawings were reduced at the request of the Government of India.
	15,140,000	12,837,498			
TOTAL £.	15,326,000	19,293,874			
DISBURSEMENTS.					
EXPENDITURE:					
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:					
LAND REVENUE:					
Law Charges in connection with Appeals from India	1,800	576	- -	1,224	
Stores for India	3,400	1,916	- -	1,484	
FOREST:					
Allowances to successful Candidates for the Indian Forestry Department, &c.	1,400	1,881	481	- -	
Stores for India	1,100	117	- -	983	
EXCISE:					
Stores for India	- -	64	64	- -	
CUSTOMS:					
Stores for India	- -	11	11	- -	
SALT:					
Stores for India	400	3,051	2,651	- -	
OPIUM:					
Stores for India	1,000	3	- -	997	

STAMPS:					
Stores for India	31,300	25,130	- -	6,170	The consumption of Stamped Papers in India has been smaller than was anticipated in January 1876.
MINT.					
Cost of Assay of Indian Coins, &c.	-	124	124	—	
Stores for India	15,000	39,605	24,605	- -	The indents for Copper for the Bombay Mint have exceeded the original Estimate.
POST OFFICE:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	70,000	62,170	- -	7,830	The increase consequent on India joining the Postal Union did not take effect so soon as was anticipated in January 1876.
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad	3,600	3,600	—	—	
Compensation awarded on recovery of Stamps saved from the wreck of the "Dhoolia"	-	13	13	—	
Stores for India	9,000	9,823	823	—	
TELEGRAPH:					
Indo-European Telegraph	16,000	12,820	- -	3,180	The decrease mainly occurs in the Estimate for Stores, the supplies having been procured at lower rates than originally estimated.
Red Sea and India Telegraph	18,027	18,027	—	—	
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	4,000	9,387	5,387	- -	No provision was made in the original Estimate for the pay of the Director General of Telegraphs while on special duty, and the number of Officers on Furlough has increased.
Telegraph Lines in India: Stores for India	26,100	61,443	35,343	- -	Consequent on the receipt from India of indents for Telegraph Wire in excess of the original Estimate.
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:					
His Highness Maharajah Duleep Sing	20,800	21,067	267	—	
	222,927	270,828			
CHARGES ON THE REVENUE OF INDIA:					
INTEREST ON DEBT:					
Interest on Loans contracted in England	2,115,045	2,271,995	156,950	- -	Interest on additional debt incurred subsequently to January 1876.
Dividends on the Indian Transfer Loan	45,800	44,968	- -	832	Owing to the transfer of Stock to the Books in India.
INTEREST ON OTHER OBLIGATIONS:					
Interest on Deposits in Regimental Savings Banks of Men returned from India	- -	602	602	—	
ADMINISTRATION:					
Home Establishments, &c.	216,000	226,455	10,455	- -	Attributable to an increased payment to the Bank of England for management of debt; to payment in this year of five quarters' accounts for Postage of Despatches to and from India; and to the cost of an exceptional number of Telegrams during the Prince of Wales' Visit to India.
Expenses in connection with the Extension of the India Store Depôt	1,000	1,340	340	—	
Payments on account of Administration in India	11,000	4,272	- -	6,728	The passage and outfit allowance of the Governor General, for which provision was made in the original Estimate, was paid in the year 1875–76, and that of a Governor, also included in the original Estimate, has not been required.
Stores for India	120,500	186,613	66,113	- -	The increase occurs in Stationery Stores for Bengal.
MINOR DEPARTMENTS:					
Stores for India	17,100	11,273	- -	5,827	In the absence of complete information from India, the original Estimate was based on previous expenditure.
Other Payments	20,500	25,324	4,824	- -	The expenses of the India Department at the Philadelphia Exhibition, and the final charges in this country on account of the "Bengal Gazetteer," have exceeded the original Estimate.
LAW AND JUSTICE:					
Stores for India	500	478	- -	22	
Other Payments	2,300	1,096	- -	1,204	Provision was made in the original Estimate for the passage and outfit allowance of a Chief Justice, which has not been required.
Carried forward £.	2,549,745	2,774,416			

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1876-77—*continued*.

DISBURSEMENTS—*continued*.	1876-77. Estimate of January 1876.	Estimate of May 1877, presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE—*continued*.	£.	£.	£.	£.	
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON.—Brought forward	222,927	270,828			
CHARGES ON THE REVENUE OF INDIA—*continued*.					
Brought forward	2,549,745	2,774,416			
MARINE:					
Pensions and Retired Allowances	47,500	45,150	- -	2,350	
Furlough and Absentee Allowances	700	959	259	—	
Commutation of Pensions of Officers of the late Indian Navy	- -	2,580	2,580	—	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	70,000	63,462	- -	6,538	The full complement of vessels not having been employed.
Sundry items	500	569	69	—	
Stores for India	53,900	63,061	9,161	- -	This increase is mainly owing to the transfer to this head of Stores for Lighthouses, included in the Estimate of January 1876, under the head of "Stores chargeable to Provincial Services."
ECCLESIASTICAL:					
Passage and Outfit of Chaplains on appointment	900	2,450	1,550	- -	The Estimate of May 1877 includes passage and outfit allowance of the Bishops of Calcutta and Bombay.
Stores for India	- -	290	290	- -	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:					
Mission to the Court of Persia	12,000	12,000	—	—	
Her Majesty's Establishments in China	20,000	- -	- -	20,000	The payment of this sum was postponed, pending the adjustment by the Imperial Government of a claim on account of Zanzibar Consulate Expenses, &c
Sundry items	1,000	2,290	1,290	—	
Stores for India	600	394	- -	206	
SUPERANNUATION RETIRED, AND COMPASSIONATE ALLOWANCES	1,145,000	1,220,580	75,580	- -	Consequent on Civil Service Annuities previously paid in India having been transferred to this country after the preparation of the original Estimate.
MISCELLANEOUS:					
Allowances to Candidates for the Covenanted Civil Service of India, Expenses of the Royal India Lunatic Asylum, Miscellaneous Charges on Stores for India, &c.	33,000	38,778	5,778	- -	Owing to salvage expenses of the "St. Malo," and general average on Stores per "City of Halifax," and other ships.
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight	- -	6,230	6,230	- -	For explanation, *vide* Receipt on this account.
CIVIL FURLOUGH AND ABSENTEE ALLOWANCE	223,000	235,357	12,357	- -	Consequent on the increased number of officers on furlough. *Vide* also explanation against Army Furlough below.
PROVINCIAL SERVICES—INDIA	600	610	10	—	

ARMY—EFFECTIVE:					
Home Charges of Her Majesty's Regiments serving in India	660,000	550,498	- -	109,502	Owing to the postponement to 1877–78 of advances originally estimated to have been made in this year.
Furlough Allowances of Officers of the Indian Service	203,000	209,257	6,257	- -	Consequent on the retrospective effect given to the privilege of drawing their Furlough Pay at the rate of exchange of 2 *s.* the rupee, granted to those officers who elected the Furlough Rules of 1868 before 1st July 1871.
Indian Troop Service	298,400	325,233	26,833	- -	Mainly owing to the repairs to the "Euphrates" having exceeded the original Estimate.
Passage of Officers and Troops otherwise than in Troop Ships	6,900	12,928	6,028	- -	The Estimate of May 1877 includes the amount of Claims by the Admiralty, which it was expected in January 1876 would have been paid in the year 1875–76.
Miscellaneous	31,000	32,595	1,595	- -	
Stores for India	999,600	1,129,076	129,476	- -	Consequent on a large supply of Martini-Henry rifles and ammunition.
ARMY—NON-EFFECTIVE:					
The Imperial Government on account of Retired Pay, &c., of Troops serving or having served in India	540,000	368,330	- -	171,670	Owing to the postponement to 1877–78 of advances originally intended to have been made in this year.
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	940,000	983,466	43,466	- -	Sufficient provision was not made in the original Estimate for the retirement of Officers under the arrangement promulgated by Order of the Government of India, dated 1st January 1876, No. 1.
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance	80,000	123,006	43,006	- -	
Lord Clive's Fund—Pensions, &c.	113,000	108,648	- -	4,352	Consequent on the capitalization of a portion of these Pensions from 1st April 1874.
The Imperial Government, on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army	100,000	100,000	—	—	
Charge to India for Cost of Absorption of Supernumerary Commissions in British Regiments	5,000	- -	- -	5,000	The arrangements under which these charges are incurred are drawing to a close.
Gratuities, equal to the value of their Commissions, granted to Officers of British (formerly Indian) Regiments on their Retirement from the Service	5,000	913	- -	4,087	
Indian Service Family Pension Fund	400	772	372	—	
PUBLIC WORKS—ORDINARY:					
Furlough Pay and Allowances of Officers in the Public Works Department	49,000	56,201	7,201	- -	Consequent on the increased number of Officers on furlough. *Vide* also explanations against Army Furlough above.
Royal Indian Engineering College	23,000	23,695	695	—	
Sundry items	4,500	4,164	- -	336	
Stores for India	6,400	7,380	980	—	
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:					
Stores for India: Tools for use on Famine Relief Works	- -	504	504	—	
	8,223,645	8,505,792			
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES	4,700,000	4,686,751	- -	13,249	Consequent on the discharge of certain Debentures, and the renewal of others at a reduced rate of interest.
PUBLIC WORKS—EXTRAORDINARY:					
State Railways	817,000	616,118	- -	200,882	The original Estimate was based on information received from India.
Irrigation Works	4,800	3,096	- -	1,704	
	821,800	619,214			
Carried forward £.	13,968,372	14,082,585			

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1876-77—*continued*.

	1876-77.				
DISBURSEMENTS—*continued*.	Estimate of January 1876.	Estimate of May 1877, presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE—*continued*.	£.	£.	£.	£.	
Brought forward - - -	13,968,372	14,082,585			
DEBT DISCHARGED:					
Repayment of Temporary Loan - - - - - - - - - - -	- -	500,000	500,000	- -	*Vide* Receipt under "Debt incurred."
ADVANCES REPAYABLE:					
Disbursements in England for Purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - - - - - - - - - -	4,000	3,942	- -	58	
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Advances on account of the Bengal, Madras, and Bombay Civil Funds - -	148,000	158,000	10,000	- -	The applications from the Agents of the Funds for advances have been in excess of the original Estimate.
Her Majesty's Postmaster General, on account of Postage collected in India -	60,000	41,951	- -	18,049	Consequent on advices not having been received from India during the year to so late a date as usual.
Ditto, on account of Sums received in India for Money Orders - - - -	45,000	49,896	4,896	—	
Family Remittances, Remittances by Administrators General, &c. - - -	458,000	612,360	154,360	- -	The increase occurs in "Family Remittances," and is doubtless attributable to the low rate of exchange otherwise obtainable.
Miscellaneous Payments to be brought to charge or recovered in India - -	215,000	230,946	15,946	- -	The Estimate of May 1877 includes a payment to Her Majesty's Treasury of 46,000 *l.* in final settlement of various outstanding claims between this office and the Imperial Government, including those of the second and third Expeditions to China. On the other hand the payments for Compensation awarded by Bonus Committees have fallen short of the original Estimate.
Copper supplied to the Calcutta Mint for Coinage purposes - - - -	61,000	106,755	45,755	- -	The original Estimate was based on the experience of 1875-76, in the absence of complete information from India.
Stores chargeable to Provincial and Local Funds, to Foreign States, and against income derived from Workshops - - - - - - - - - -	239,900	159,485	- -	80,415	
	1,226,900	1,359,393			
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES:					
	1876-77. Estimate of Jan. 1876.	1876-77. Estimate of May 1877.			
	£.	£.			
Withdrawals - - -	1,099,600	2,442,933			
Receipts - - - -	507,000	889,695			
Net Withdrawals - £.	592,600	1,553,238	592,600	1,553,238	960,638 - - The Estimates are framed in communication with the Railway Companies, and are liable to great fluctuations.
TOTAL - - - £.			15,791,872	17,499,158	

India Office, 14 May 1877.

T. L. Seccombe, Financial Secretary.

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

FOR THE

Year 1875/76;

AND

ESTIMATE OF REVENUE AND EXPENDITURE

FOR 1876/77;

WITH A COMPARISON OF THE TWO YEARS.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

India Office,
14 May 1877.

LOUIS MALLET,
Under Secretary of State.

Ordered, by The House of Commons, *to be Printed,*
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CONTENTS.

PART I.

PAGE.

General Account of the Revenue and Expenditure, and Receipts and Disbursements of the Government of India, in India and in England, for the Year ended 31st March 1876 - 2

SUBSIDIARY ACCOUNTS.

No. 1.—Revenue - - - - - - - - - - - - - - - 4
No. 2.—Ordinary Expenditure, excluding Guaranteed Interest on Railway Capital - 5
No. 3.—Abstract Account of Guaranteed Interest on the Capital of Railway and other Companies - - - - - - - - - - - - - 6
No. 4.—Abstract Account of Traffic Receipts, Working Charges, and Net Traffic Receipts of Railway and other Guaranteed Companies - - - - - - 6
No. 5.—Extraordinary Expenditure - - - - - - - - - - - - 7
No. 6.—Comparative Statement of principal Sources of Ordinary Revenue - - - 11
No. 6A.—Detailed Statement of Refunds and Assignments in Account No. 6 - - - 11
No. 7.—Abstract Account of Land Revenue and of Charges connected with the Collection of Land Revenue - - - - - - - - - - - - 12
No. 8.—Account of Tributes and Contributions from Native States - - - - 16
No. 9.—Account of Forest Revenue, and of Expenditure for Forest Management and Collection of Forest Revenue - - - - - - - - - - - - 17
No. 10.—Account of Excise Revenue on Spirits and Drugs, and of Charges for Collection 19
No. 11.—Account of Assessed Taxes, and of Charges for Collection - - - - 20
No. 12.—Account of Customs Revenue, and of Charges for Collection - - - - 21
No. 13.—Account of Salt Revenue, and of Charges for Collection of Salt Revenue, including Cost of Salt - - - - - - - - - - - - 25
No. 14.—Account of Opium Revenue and Charges - - - - - - - - 27
No. 15.—Account of Stamp Revenue, and of Charges for Collection - - - - 29
No. 16.—Account of Receipts and Charges of the Mints in India, and of Coinage Operations - - - - - - - - - - - - - 30
No. 17.—Account of Receipts and Charges of the Post Office - - - - - 32
No. 18.—Account of Receipts and Charges of the Telegraph Department - - - 34
No. 19.—Account of Receipts and Charges, Law and Justice - - - - - 41
No. 20.—Account of Marine Receipts and Charges - - - - - - - - 45
No. 21.—Account of Interest Receipts - - - - - - - - - - 52
No. 22.—Account of the Public Debt of India, and the Interest paid thereon - - 54
No. 23.—Account showing the Obligations of the Government of India bearing Interest, and the Interest paid thereon, in continuation of Account No. 22 - - - 55
No. 24.—Account of Receipts in aid of Superannuation, Retired and Compassionate Allowances - - - - - - - - - - - - - - 57
No. 25.—Account of Superannuation, Retired, and Compassionate Allowances - - 58
No. 26.—Account of Gain by Exchange on Transactions with London - - - - 59
No. 27.—Account of Loss by Exchange on Transactions with London - - - - 59
No. 28.—Account of Miscellaneous Receipts - - - - - - - - - 60
No. 29.—Account of Miscellaneous Charges - - - - - - - - - 61
No. 30.—Account of Refunds and Drawbacks - - - - - - - - - 62
No. 31.—Account of Charges of Administration - - - - - - - - 63
No. 32.—Account of Charges of Minor Departments - - - - - - - - 65
No. 33.—Account of Charges of Ecclesiastical Department - - - - - - 66
No. 34.—Account of Charges of Medical Department - - - - - - - - 66
No. 35.—Account of Charges of Political Agencies and other Foreign Services - - 67
No. 36.—Account of Allowances and Assignments under Treaties and Engagements - 68
No. 37.—Account of Allotments for Provincial Services - - - - - - - 71
No. 38.—Account of Famine Relief - - - - - - - - - - - 71
No. 39.—Abstract Account of Army Receipts and Army Charges - - - - - 72
No. 40.—Detailed Account of Army Receipts - - - - - - - - - 74

No. 41.—Detailed Account of Army Charges:— PAGE.
Army and Garrison Staff - 77
Administrative Staff - 77
Regimental Pay, Allowances, and Charges - 78
Commissariat Establishments, Supplies and Services - 79
Stud and Remount Establishments, Supplies and Services - 79
Clothing Establishments, Supplies and Services - 80
Barrack Establishments, Supplies and Services - 80
Administration of Martial Law - 80
Medical Establishments, Supplies and Services - 80
Ordnance Establishments, Stores and Camp Equipage - 81
Ecclesiastical - 81
Education - 81
Sea Transport Charges - 82
Miscellaneous - 82
Volunteer Corps - 82
Rewards for Military Services - 82
Retired Officers - 83
Military Pensions - 83
Widows' Pensions and Compassionate Allowances - 83
Superannuation Pensions and Gratuities - 83

No. 42.—Statement showing the Established Strength of the European and Native Army of India (exclusive of Native Artificers and Followers) - 84
No. 43.—Abstract Account of Ordinary Expenditure from Imperial Funds on Public Works - 85
No. 44.—Abstract Account of Receipts of the Public Works Department - 88
No. 45.—Abstract Account of Imperial Revenue from Irrigation Works - 89
No. 46.—Detailed Account of Ordinary Expenditure against Capital Account of Irrigation Works - 93
No. 47.—Account of Ordinary Expenditure against Revenue Account of Irrigation Works 98
No. 48.—Detailed Account of Expenditure from Imperial Funds on Military Works - 102
No. 49.—Abstract Account of Expenditure from Imperial Funds on Repairs to Military Buildings - 113
No. 50.—Detailed Account of Expenditure from Imperial Funds on Civil Buildings - 114
No. 51.—Abstract Account of Expenditure from Imperial Funds on Minor and other Works, Civil Buildings - 117
No. 52.—Abstract Account of Expenditure from Imperial Funds on Repairs to Civil Buildings - 118
No. 53.—Detailed Account of Expenditure from Imperial Funds on Agricultural Works 119
No. 54.—Detailed Account of Expenditure from Imperial Funds on Roads and other Works of Communication - 125
No. 55.—Detailed Account of Expenditure from Imperial Funds on Repairs to Roads and other Works of Communication - 126
No. 56.—Detailed Account of Expenditure from Imperial Funds on Works of Miscellaneous Public Improvement - 127
No. 57.—Detailed Account of Expenditure from Imperial Funds on Repairs to Works of Miscellaneous Public Improvement - 127
No. 58.—Detailed Account of Expenditure on Establishments of the Public Works Department - 128
No. 59.—Detailed Account of Expenditure on Tools and Plant - 132
No. 60.—Abstract Account of the Receipts and Expenditure for State Railways, included in the Accounts of Revenue and Ordinary Expenditure of India - 134
No. 60A.—Abstract Account of the Charges for Land and Supervision of Guaranteed Railways - 134
No. 61.—Account showing the additions to Permanent Debt, and Permanent Debt discharged, and the Amount of the Debt - 136
No. 62.—Account showing the additions to Temporary Debt, Temporary Debt paid off, and the Amount of the Debt - 137
No. 63.—Account showing the Issues and Payments of Treasury Notes, and the Amount of Notes outstanding - 137
No. 64.—Account of Sums (bearing Interest) received from Service Funds, and Repayments, and the Balances due to such Funds - 137
No. 65.—Account showing Receipts, Payments, and Balances of Savings Banks - 138

PAGE.

No. 66.—Account showing Receipts, Payments, and Balances of Provincial Services and Local Funds - - - - - - - - - - - - - 139

No. 67.—Account showing Receipts, Payments, and Balances of Deposits - - - 139

No. 68.—Account of Receipts, Payments, and Balances of Political Trust, Prize, and Railway Funds - - - - - - - - - - - - - - 142

No. 69.—Statement showing the Distribution of the Cash Balances - - - - 143

No. 70.—Account of Loans to Municipalities, Local Funds, and Native Chiefs - - 144

No. 71.—Statement showing the Financial Results of important Works of Irrigation - 150

No. 72.—Statement showing the Cost of Construction of State Railways, the Expenditure for Maintenance and Working, and the Traffic Receipts - - - 156

No. 73.—Statement showing the Total Amount advanced for Guaranteed Interest to Indian Railway and other Companies, the Net Revenue of the several Companies appropriated towards the Repayment of that Amount, and the Balance 157

No. 74.—Statement showing the Capital subscribed out of the Revenues of India to the Banks of Bengal, Madras, and Bombay, and the Annual Return for the last Ten Years - - - - - - - - - - - - - - - - 157

No. 75.—Statement showing the Receipts and Withdrawals on Capital Account of Indian Railway and other Guaranteed Companies - - - - - - - - 158

No. 76.—Account showing the Receipts and Charges of the Paper Currency Department 160

No. 77.—Statement showing the Cost of Main and other Lines of Telegraph defrayed from the Revenues of India - - - - - - - - - - - 161

No. 78.—Account showing the Amount of Bills drawn by the Secretary of State for India on the Treasuries in Calcutta, Madras, and Bombay; Amount of Bills discharged in India, and Amount of Bills outstanding, during the Year ended 31st March 1876 - - - - - - - - - - - - - 167

Part II.

No. 1.—Abstract Account showing the Estimated Revenue and Expenditure for 1876–77, compared with the Results of 1875–76 - - - - - - - - 170

No. 2.—Account showing the Estimated Revenue in each of the Provinces of British India for 1876–77, compared with the Results of 1875–76 - - - - - - 172

No. 3.—Account showing the Estimated Expenditure in each of the Provinces of British India for 1876–77, compared with the Results of 1875–76 - - - - - 174

No. 4.—Abstract Account, *in New Form*, showing the Estimated Revenue and Expenditure for 1876–77, compared with the Results of 1875–76 - - - - - - 176

No. 5.—Account showing the Estimated Receipts, Expenditure, and Balances of Provincial Services and Local Funds in India for 1876–77, compared with the Results of 1875–76 - - - - - - - - - - - - - - 178

No. 6.—Account showing the Provincial Revenue and Receipts and Expenditure for 1875–76 - - - - - - - - - - - - - - - - 180

No. 7.—Account showing the Local Revenue and Receipts and Expenditure for 1875–76 182

No. 8.—Estimate of Provincial Revenue and Receipts and Expenditure for 1876–77 - 184

No. 9.—Estimate of Local Revenue and Receipts and Expenditure for 1876–77 - - 186

PART I.

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA.

1875-76.

GENERAL ACCOUNT of the REVENUE and EXPENDITURE, and RECEIPTS and for the Year ended

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£.	£.	£.
Balance on the 1st April 1875 - - - - -	69	143	15,177,814	2,796,370	17,974,184
Revenue - - - - - - - - - -	1	4	51,019,140	290,923	51,310,063
Net Traffic Receipts from Guaranteed Companies:					
Net Traffic Receipts in India - - £. 3,919,987					
Less — Amount repaid to Railway Companies as Surplus Profit - 208,313					
3,711,674					
Add — Receipts in England - - 890					
£. 3,712,564	4	6	3,711,674	*890	—
DEBT:					
Permanent Debt incurred - - - - - - -	61	136	2,949,419	1,200,000	4,149,419
Temporary or Floating Debt incurred - - - -	—	—	—	—	—
Treasury Notes, bearing Interest, issued to Service Funds	63	137	299,946	- -	299,946
Receipts of Service Funds bearing Interest - - -	64	137	544,165	- -	544,165
Savings Bank Deposits received - - - - -	65	138	737,539	- -	737,539
PROVINCIAL SERVICES AND LOCAL FUNDS -	66	139	11,294,641	- -	11,294,641
POLITICAL TRUST, PRIZE, AND RAILWAY FUNDS -	68	142	308,000	- -	308,000
DEPOSITS, ADVANCES, &c.:					
Deposits - - - - - - - - - - -	67	139	8,569,091	- -	8,569,091
Repayment of Advances - - - - - - -	—	—	3,719,944	6,842	3,726,786
Repayment of Sums advanced on loan to Municipalities, Native States, &c. - - - - - - - - -	70	144	171,311	- -	171,311
Capital Receipts of Guaranteed Railway and other Companies - - - - - - - - - -	75	158	1,550,507	1,686,903	3,237,410
Remittances between Districts - - - - - -	—	—	885,881	- -	885,881
Miscellaneous - - - - - - - - -	—	—	412,691	6,299	418,990
ACCOUNTS BETWEEN PRESIDENCIES:					
Bills drawn, Remittances of Treasure, Advances recovered	—	—	16,553,295	- -	16,553,295
ACCOUNTS BETWEEN INDIA AND ENGLAND:					
Amount received for Bills drawn by Secretary of State on Treasuries in India - - - - - - -	78	167	- -	12,389,613	12,389,613
Other Remittance transactions - - - - - -	—	—	1,207,213	111,870	1,319,083
TOTAL - - - £.			119,112,271	18,489,710	†133,889,417

*Premium realised by sale of 8,000 *l.* share capital issued to replace the like amount of cancelled debentures of the Oudh and Rohilkund Railway Company.

† This Total is exclusive of the sum of 3,712,564 *l.* Net Traffic Receipts of Guaranteed Companies.

DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1876.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£.	£.	£.
Expenditure, Ordinary	2	5	40,486,068	8,179,740	48,665,808
Guaranteed Interest on the Capital of Railway and other Companies	3	6	30,988	4,656,886	—
India £. 30,988					
England 4,656,886					
TOTAL £. 4,687,874					
Deduct,—Net Traffic Receipts 3,712,564					
£. 975,310					
Charge on Indian Revenues for Guaranteed Interest	—	—	—	—	975,310
Total Ordinary Expenditure and Guaranteed Interest	—	—	—	—	49,641,118
Extraordinary Expenditure	5	7	3,522,721	747,908	4,270,629
Total Expenditure	—	—	—	—	53,911,747
DEBT:					
Permanent Debt discharged	61	136	26,397	—	26,397
Loan from King of Oudh discharged	—	—	13,500	—	13,500
Temporary or Floating Debt paid off	—	—	—	—	—
Treasury Notes of Service Funds paid off	63	137	190,912	—	190,912
Payments out of Deposits of Service Funds bearing Interest	64	137	432,319	—	432,319
Savings Bank Deposits repaid	65	138	653,518	—	653,518
PROVINCIAL SERVICES AND LOCAL FUNDS	66	139	11,712,283	—	11,712,283
POLITICAL TRUST, PRIZE, AND RAILWAY FUNDS	68	142	413,423	—	413,423
DEPOSITS, ADVANCES, &c.:					
Deposits	67	139	8,750,957	—	8,750,957
Advances repayable	—	—	3,439,633	11,732	3,451,365
Advances by way of Loan to Municipalities, Native States, &c.	70	144	558,798	—	558,798
Payments to Railway and other Guaranteed Companies out of Capital Funds	75	158	1,383,516	2,897,078	4,280,594
Remittances between Districts	—	—	725,229	—	725,229
Miscellaneous	—	—	726,447	—	726,447
ACCOUNTS BETWEEN PRESIDENCIES:					
Bills paid, Remittances of Treasure, Advances made	—	—	15,818,663	—	15,818,663
ACCOUNTS BETWEEN INDIA AND ENGLAND:					
Secretary of State's Bills paid in India	78	167	13,081,147	—	13,081,147
Other Remittance transactions	—	—	193,258	1,076,467	1,269,725
Balance on the 31st March 1876	69	143	16,952,494	919,899	17,872,393
TOTAL £.			119,112,271	18,489,710	*133,889,417

	£.
Income	51,310,063
Ordinary Expenditure	49,641,118
Excess of Income over Ordinary Expenditure	£. 1,668,945

	£.
Income	51,310,063
Total Expenditure	53,911,747
Excess of Total Expenditure over Income	£. 2,601,684

* This Total is less than the sum of the two preceding columns by the amount of Net Traffic Receipts of Guaranteed Companies, the charge for Interest being stated net.

No. 1.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1876.

HEADS OF REVENUE.	No. of Account.	No. of Page.	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
			£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£
Land Revenue - -	7	12	68,678	1,407,431	607,885	823,655	337,358	3,776,506	4,245,745	2,001,117	4,545,013	3,690,354	21,503,742	–	21,503,742
Tributes and Contributions - - -	8	16	244,654	- -	13,799	- -	- -	- -	- -	28,380	344,643	94,712	726,188	–	726,188
Forest - - -	9	17	10,936	29,466	72,618	177,902	6,187	19,827	96,970	90,983	42,772	124,867	672,528	–	672,528
Excise on Spirits and Drugs - - -	10	19	18,137	79,102	135,639	159,559	141,456	608,818	223,614	95,478	633,901	397,528	2,493,232	–	2,493,232
Assessed Taxes - -	11	20	147	35	1	- -	- -	20	199	1	60	47	510	–	510
Customs - - -	12	21	- -	20,759	10,151	458,591	- -	1,076,364	39,204	92,667	307,962	715,691	2,721,389	–	2,721,389
Salt - - -	13	25	93,019	1,487	19,066	16,032	- -	2,561,553	528,510	790,518	1,353,789	880,441	6,244,415	–	6,244,415
Opium - - -	14	27	- -	- -	- -	- -	- -	5,921,928	- -	- -	- -	2,549,497	8,471,425	–	8,471,425
Stamps - - -	15	29	23,550	94,042	97,261	63,495	51,572	935,019	354,179	247,293	501,971	466,986	2,835,368	–	2,835,368
Mint - - -	16	30	58,450	- -	- -	- -	- -	- -	- -	- -	300	51,709	110,459	30	110,489
Post Office - -	17	32	91,895	17,612	18,347	15,926	10,961	159,391	91,358	138,738	97,207	122,162	763,597	–	763,597
Telegraph - -	18	34	291,918	- -	- -	- -	- -	- -	- -	- -	- -	- -	291,918	17,122	309,040
Law and Justice -	19	41	27,344	10,200	14,540	20,035	8,514	68,335	51,301	44,056	43,379	28,288	315,992	–	315,992
Marine† - - -	20	45	349	- -	- -	8,386	- -	147,264	- -	- -	1,249	69,939	227,187	700	227,887
Interest - - -	21	52	283,708	5,491	3,611	2	1,262	75,991	12,791	1,778	26,977	113,305	524,916	36,273	561,189
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	24	57	268,515	1,407	145	417	88	5,068	2,366	2,083	244,234	131,844	656,167	92,999	749,166
Gain by Exchange on Transactions with London - -	26	59	365,372	377	- -	715	- -	2,669	3,253	416	8,254	14,309	395,365	–	395,365
Miscellaneous - -	28	60	63,688	1,117	1,037	1,109	3,612	82,196	18,993	8,597	17,790	64,796	262,935	18,833	281,768
			1,910,360	1,668,526	994,100	1,745,824	561,010	15,440,949	5,668,483	3,542,105	8,169,501	9,516,475	49,217,333	165,957	49,383,290
Army - - -	39	72	556,497	- -	- -	- -	- -	- -	- -	- -	172,648	209,319	938,464	107,148	1,045,612
Public Works:															
Ordinary - -	44	88	24,313	952	713	1,057	187	7,043	5,465	1,065	5,328	10,255	56,378	17,551	73,929
Irrigation - -	45	89	28	- -	- -	100	- -	26,463	283,544	183,755	13,011	10,552	517,453	267	517,720
Railways:															
State - - -	60	134	241,451	- -	2,936	- -	- -	22,468	- -	22,657	- -	- -	289,512	–	289,512
TOTAL - - - £.			2,732,649	1,669,478	997,749	1,746,981	561,197	15,496,923	5,957,492	3,749,582	8,360,488	9,746,601	51,019,140	290,923	51,310,063

* Under this heading are shown the Receipts and Charges connected with the Bengal Army, the Telegraph, the Calcutta Mint, and other departments under the direct administration of the Governor General in Council, the Revenue and Charges of the district of Coorg, and the expenses of the British Representatives at the principal Native Courts in India.

† Including Inland Navigation.

No. 2.—ACCOUNT of the ORDINARY EXPENDITURE chargeable on the REVENUES of *India*, excluding GUARANTEED INTEREST on RAILWAY CAPITAL, for the Year ended 31st March 1876.

HEADS OF EXPENDITURE.	Number of Account.	Number of Page.	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND. Stores for India.	ENGLAND. Other Charges.	GRAND TOTAL.
			£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds and Drawbacks	30	62	16,946	5,311	4,466	23,376	4,314	102,837	14,585	13,168	30,430	120,891	336,324	- -	- -	336,324
Payments in realisation of Revenue:																
Land Revenue	7	13	109,224	82,358	65,934	110,121	73,750	283,879	429,431	245,917	445,665	658,864	2,505,143	2,038	2,246	2,509,427
Forest	9	17	12,644	18,420	37,200	81,475	6,188	13,909	53,791	55,422	43,018	77,905	399,972	418	2,130	402,520
Excise on Spirits and Drugs	10	19	390	3,170	5,286	755	1,119	29,038	11,460	5,783	19,703	6,151	82,855	- -	- -	82,855
Customs	12	24	- -	-	-	20,252	-	66,959	- -	- -	18,728	79,648	185,587	144	- -	185,731
Salt	13	25	252,207	-	-	421	-	11,363	- -	- -	187,037	56,102	507,130	192	88	507,410
Opium	14	28	- -	-	-	-	-	2,216,044	- -	- -	- -	1,307	2,217,851	714	- -	2,218,565
Stamps	15	29	566	2,185	1,284	1,170	908	23,966	4,812	6,943	13,673	15,617	71,124	35,270	- -	106,394
Mint	16	30	42,984	-	-	-	-	- -	- -	- -	2,931	36,361	82,276	25,310	40	107,626
Post Office	17	32	35,700	11,661	17,064	8,852	12,874	232,651	91,849	144,271	76,030	126,000	756,952	9,855	55,272	822,079
Telegraph	18	34	405,462	-	-	-	-	- -	- -	- -	- -	- -	405,462	47,378	37,784	490,624
Allowances and Assignments under Treaties and Engagements	36	68	166,625	70,226	60,692	-	5,750	245,460	49,552	83,711	255,064	757,308	1,694,388	- -	19,336	1,713,724
TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection, and Cost of Salt and Opium	-	-	1,042,748	193,331	191,926	246,422	104,903	3,226,106	655,480	555,215	1,092,279	1,936,654	9,245,064	121,319	116,896	9,483,279
Interest on Permanent and Floating Debt	22	54	3,017,253	-	-	-	-	- -	- -	- -	- -	- -	3,017,253	- -	2,160,855	5,178,108
Interest on Service Funds and other Obligations	23	55	242,445	639	512	359	266	14,497	2,028	818	47,525	76,238	385,327	- -	533	385,860
Administration	31	63	443,857	35,528	41,661	36,687	16,634	162,578	125,519	112,977	122,444	157,473	1,255,358	209,032	232,975	1,697,365
Minor Departments	32	65	213,404	1,313	1,518	3,864	2,250	17,127	4,576	6,039	9,539	13,981	273,611	14,714	21,074	309,399
Law and Justice	19	42	138,435	67,211	67,070	75,340	48,322	652,314	315,090	190,095	361 108	420,021	2,335,006	1,207	264	2,336,477
Marine*	20	46	17,091	-	-	27,015	-	223,967	- -	800	7,303	153,107	429,283	80,322	118,097	627,702
Ecclesiastical	33	66	11,040	3,544	3,204	4,132	1,214	23,608	19,561	21,398	38,314	30,987	157,002	156	900	158,058
Medical	34	66	1,155	8,334	12,556	10,830	5,741	34,011	29,249	22,327	31,258	26,467	181,928	- -	- -	181,928
Political Agencies	35	67	196,176	-	298	20,280	1,980	5,736	3,281	95,777	11,940	78,774	414,242	296	14,997	429,535
Superannuation, Retired, and Compassionate Allowances	25	58	315,484	8,179	11,275	7,811	3,317	71,137	58,110	29,057	153,940	140,485	798,795	- -	1,140,510	1,939,305
Loss by Exchange on Transactions with London	27	59	201,217	-	1	707	-	13	9	6	28,907	498,798	1,429,658	- -	- -	1,429,658
Miscellaneous	29	61	55,096	1,342	830	3,344	1,314	22,843	7,044	8,500	28,834	19,184	148,331	- -	38,430	186,761
Civil Furlough and Absentee Allowances	-	-	- -	-	-	-	-	- -	- -	- -	- -	768	768	- -	228,431	229,199
Allotments for Provincial Services	37	71	37,035	218,300	278,484	324,636	176,276	1,106,152	651,650	542,316	835,570	982,233	5,153,352	- -	300	5,153,652
Army	39	73	6,606,867	-	-	-	-	- -	- -	- -	2,736,993	2,381,404	11,725,264	1,096,947	2,486,249	15,308,460
Public Works	43	85	1,103,558	3,604	62,043	89,736	6,397	206,821	268,491	206,089	382,056	401,038	2,729,833	20,650	73,999	2,824,482
Guaranteed Railways, Supervision and Cost of Land	60	134	- -	3,830	81	-	-	3,183	6,168	8,935	44,031	17,085	83,313	- -	- -	83,313
State Railways	60	134	168,922	-	3,150	5,558	-	22,689	- -	14,335	- -	59	214,713	- -	- -	214,713
Famine Relief	38	71	- -	-	-	-	-	507,967	- -	- -	- -	- -	507,967	- -	587	508,554
TOTAL	-	£.	14,511,783	545,155	674,609	856,721	369,314	6,300,749	2,146,256	1,814,684	5,932,041	7,334,756	40,486,068	1,544,643	6,635,097	48,665,808

* Including Inland Navigation.

£. 8,179,740.

No. 3.—ABSTRACT ACCOUNT of the GUARANTEED INTEREST on the CAPITAL of RAILWAY and other COMPANIES for the Year ended 31st March 1876.

	Subscribed Capital, including Debentures and Debenture Stock on 31st March 1876.	Rate of Interest Guaranteed.	AMOUNT OF INTEREST PAID.		
			India.	England.	TOTAL.
	£.	*Per cent.* £.	£.	£.	£.
Bombay, Baroda, and Central India Railway Company	7,795,600	5 & 4	221	387,546	387,767
Eastern Bengal Railway Company	2,719,440	5 & 4	1,019	130,748	131,767
East Indian Railway Company	30,365,959	5, 4½, 4¼ & 4	10,462	1,464,650	1,475,112
Great Indian Peninsula Railway Company	23,474,872	5 & 4	12,418	1,131,623	1,144,041
Madras Railway Company	10,282,801	5, 4¾ & 4⅓	- -	508,114	508,114
Oudh and Rohilkund Railway Company	5,500,000	5 & 4	4,308	255,957	260,265
Sindh, Punjab, and Delhi Railway Company	11,075,237	5	2,560	551,202	553,762
South Indian Railway Company	3,597,441	5, 4¾ & 4⅓	- -	177,063	177,063
Madras Irrigation and Canal Company	999,666	5	- -	49,983	49,983
TOTAL £.	95,811,016	- -	30,988	4,656,886	4,687,874

No. 4.—ABSTRACT ACCOUNT of the TRAFFIC RECEIPTS and WORKING CHARGES of RAILWAY and other GUARANTEED COMPANIES for the Year ended 31st March 1876.

	Traffic Receipts.	Working Charges.	Net Traffic Receipts.
	£.	£.	£.
Bombay, Baroda, and Central India Railway Company	606,440	341,767	264,673
Eastern Bengal Railway Company	303,935	191,859	112,076
East Indian Railway Company, Main Line	2,729,287	1,140,021	1,589,266
East Indian Railway Company, Jubbulpore Line	183,096	103,667	79,429
Great Indian Peninsula Railway Company	2,089,049	1,102,631	987,318
Madras Railway Company	626,134	438,102	188,032
Oudh and Rohilkund Railway Company	358,933	245,683	113,250
Sindh, Punjab, and Delhi Railway Company	1,211,342	679,294	532,048
South Indian Railway Company	139,493	69,128	70,365
Madras Irrigation and Canal Company	6,620	23,090	—*16,470*
TOTAL £.	8,255,229	4,335,242	3,919,987
		£.	
Deduct,—Surplus profit paid to the East Indian Railway Company, Main Line		128,862	
Surplus profit paid to the Eastern Bengal Railway Company		4,576	
Surplus profit paid to the Bombay, Baroda, and Central India Railway Company		2,956	
Surplus profit paid to the Great Indian Peninsula Railway Company		71,919	
			208,313
			3,711,674
Add,—Receipts in England—Oudh and Rohilkund Railway Company: Premium realised by the sale of 8,000 *l.* share capital issued to replace the like amount of debentures cancelled			890
Net Amount available towards meeting the charge for Guaranteed Interest £.			3,712,564

No. 5.—ABSTRACT ACCOUNT of EXTRAORDINARY EXPENDITURE for the Year ended 31st March 1876.

(*Note.*—This Expenditure is entirely Capital Outlay.)

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1876.					
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	DEDUCT: Receipts on Capital Account.	DEDUCT: Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same Account.	DEDUCT: Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
IRRIGATION WORKS.														
RAJPOOTANA.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bheer Reservoir	–	–	–	–	–	–	–	–	12,445	2,971	630	249	32	16,263
Jalea Reservoir	–	–	–	–	–	–	–	–	1,757	425	102	–	–	2,284
Bulad Reservoir	–	–	–	–	–	–	–	–	114	28	14	–	5	151
TOTAL RAJPOOTANA £.	–	–	–	–	–	–	–	–	14,316	3,424	746	249	37	18,698
BENGAL.														
Orissa Project	77,521	26,905	9,465	–	1,041	7,807	8,848	105,043	1,124,718	299,036	158,976	43,206	4,150	1,621,786
Midnapore Project	22,095	7,064	1,460	3,551	597	–	597	33,573	424,514	151,742	30,347	13,843	1,279	619,172
Tidal Canal	24	–	–	–	–	–	–	24	117,940	44,455	5,759	1,404	91	169,467
Soane Project	210,206	50,170	7,418	–	2,034	8,246	10,280	257,514	1,070,983*	271,807	114,522	64,551	11,039	1,510,824
TOTAL BENGAL £.	309,846	84,139	18,343	3,551	3,672	16,053	19,725	396,154	2,738,155	767,040	309,604	123,009	16,559	3,921,249
NORTH WESTERN PROVINCES.														
Ganges Canal	45,050	13,075	130	–		–	–	58,255	302,665	77,404	11,028	–	–	391,097
Agra Canal	53,205	10,380	414	–	—185	5,039	4,854	59,145	512,547	114,225	25,862	41,452	2,315	691,771
Eastern Jumna Canal	–	–	–	–	–	–	–	–	7,614	1,404	105	–	–	9,123
Rohilkhund Canals	–	–	–	–	–	–	–	–	7,100	1,323	139	–	–	8,562
Bundelcund Irrigation Survey	–	–	–	–	–	–	–	–	1,190	11,636	573	3	–	13,402
Eastern Ganges Canal	–	–	–	–	–	–	–	–	7,928	18,015	785	–	582	26,146
Lower Ganges Canal	177,703	36,089	21,629	17,999	1,133	–	1,133	252,287	558,237	107,010	63,912	146,121	2,660	872,620
TOTAL NORTH WESTERN PROVINCES £.	275,958	59,544	22,173	17,999	948	5,039	5,987	369,687	1,397,281	331,017	102,404	187,576	5,557	2,012,721
Carried forward £.	585,804	143,683	40,516	21,550	4,620	21,092	25,712	765,841	4,149,752	1,101,481	412,754	310,834	22,153	5,932,668

* The outlay on Works has amounted to 1,071,273 *l.*, from which has been deducted 290 *l.*, being an excess credit on account "Expenditure in England."

No. 5.—ABSTRACT ACCOUNT of Extraordinary Expenditure for the Year ended 31st March 1876—*continued.*

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1876.					
					DEDUCT									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same Account.	TOTAL.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.
IRRIGATION WORKS—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	585,804	143,683	40,516	21,550	4,620	21,092	25,712	765,841	4,149,752	1,101,481	412,754	310,834	22,153	5,952,668
PUNJAB.														
Western Jumna Canal - - - - - -	21,234	12,281	2,035	13,750	116	- -	116	49,184	95,623	77,761	5,642	21,189	225	199,990
Baree Doab Canal - - - - - -	32,299	9,351	1,698	–	133	10,506	10,639	32,709	181,267	82,418	6,778	23,697	931	293,179
Sirhind Canal - - - - - -	126,329	40,723	41,787	30,852	1,265	- -	1,265	238,426	573,376	249,896	254,363	97,310	6,312	1,168,633
Upper Sutlej Inundation Canals - - - -	- -	- -	–	–	–	- -	–	- -	3,173	392	- -	- -	–	3,565
Indus Inundation Canals - - - - -	- -	- -	–	–	–	- -	–	- -	6,362	- -	- -	- -	6,362	—
Surveys:														
Special Survey, Lower Baree Doab - -	- -	- -	–	–	–	14	14	—14	1,121	20,040	216	- -	10	21,367
Swat River Canal - - - - - -	- -	- -	–	–	–	- -	–	- -	36	6,407	52	- -	6	6,489
Derajat Canal Special Survey - - -	- -	- -	–	–	–	- -	–	- -	- -	1,677	- -	- -	–	1,677
	179,862	62,355	45,520	44,602	1,514	10,520	12,034	320,305	860,958	438,591	267,051	142,196	13,896	1,694,900
Less—Outlay from Contributions by Native States for Sirhind Canal - - -	44,429	18,625	14,273	13,126	495	–	495	89,958	205,374*	97,533	85,926	37,759	8,583*	418,009
TOTAL PUNJAB - - - £.	135,433	43,730	31,247	31,476	1,019	10,520	11,539	230,347	655,584	341,058	181,125	104,437	5,313	1,276,891
MADRAS.														
Godavery Delta Works - - - - - -	33,857	8,839	2,138	–	4	- -	4	44,830	173,695	46,155	7,558	- -	6	227,402
Kistna Delta Works - - - - - -	4,100	2,102	1,847	–	–	- -	–	8,049	105,302	29,784	2,629	- -	123	137,592
Pennair Delta Works - - - - - -	—554	455	–	–	–	- -	–	—99	42,262	11,501	249	- -	–	54,012
Palandorai Weir across Vellore River in South Arcot District - - - - - - -	1,358	518	–	–	13	- -	13	1,863	22,244	4,712	220	- -	16	27,160
Cauvery Delta Works - - - - - -	3	51	–	–	–	- -	–	54	33,615	7,081	148	- -	–	40,844
Weir across Tambrapoorney River, known as the Streeviguntum Weir Project - - - -	3,662	1,049	–	–	–	- -	–	4,711	92,331	18,302	132	- -	–	110,765
Project for Water Supply to the Town of Madras, and for Irrigating Lands in its vicinity - -	- -	- -	–	–	–	- -	–	- -	27,562	16,423	790	- -	–	44,775
Chembrumbaukum Tank Project - - -	- -	- -	–	–	–	- -	–	- -	17,854	3,329	93	- -	–	21,281
Surveys:														
Rooshkoolia or Delta Boundary Project -	- -	- -	–	–	–	- -	–	- -	- -	3,064	- -	- -	–	3,064
Survey of Projects in Delta of Godavery -	- -	- -	–	–	–	- -	–	- -	- -	501	- -	- -	–	501
Unamullunka Project - - - - -	- -	- -	–	–	–	- -	–	- -	- -	126	- -	- -	–	126

Irrigation and Drainage Scheme, Kistna	- -	- -	–	–	–	- -	–	- -	- -	760	- -	- -	–	760
Project for Storage in Palandorai, South Arcot	- -	- -	–	–	–	- -	–	- -	- -	103	- -	- -	–	103
Cauvery and Vennaur River Projects, Tanjore	- -	- -	–	–	–	- -	–	- -	- -	370	- -	- -	–	370
Perryaur Project, Madura	- -	- -	–	–	–	- -	–	- -	426	4,268	- -	- -	–	4,694
Improvement of Irrigation from the Tambrapoorney, Tinnivelly	- -	- -	–	–	–	- -	–	- -	- -	29	- -	- -	–	29
TOTAL MADRAS - - - £.	42,426	13,014	3,985	–	17	- -	17	59,408	515,291	146,508	11,824	- -	145	673,478
BOMBAY.														
Dekkan.														
Ahmedabad Collectorate:														
Hathmatti Canal - - - - - - -	2,497†	459	26	–	98	- -	98	2,884	32,463†	7,393	610	- -	122	40,344
Ahmednagar Collectorate:														
Lakh Canal - - - - - - - -	3	- -	–	–	–	- -	–	3	17,617	3,788	276	- -	20	21,661
Palkhair Canal - - - - - - -	269	57	–	–	–	- -	–	326	13,072	4,411	124	- -	14	17,593
Kaladgi Collectorate:														
Mullaprabha Project Survey - - - -	- -	- -	–	–	–	- -	–	- -	63	567	- -	- -	–	630
Ghuttaprabha Project Survey - - -	- -	- -	–	–	–	- -	–	- -	120	1,083	1	- -	–	1,204
Kandeish Collectorate:														
Panjhra Irrigation Works - - - -	1,784	344	–	–	–	- -	–	2,128	23,918	7,392	149	- -	2	31,457
Poona Collectorate:														
Moota Storage Lake and Canal - - -	25,769	6,475	804	528	11	- -	11	33,565	375,960	47,617	5,603	529	918	428,791
Nira Project - - - - - - - -	- -	- -	–	–	–	- -	–	- -	222	1,426	- -	- -	2	1,646
Satara Collectorate:														
Kristna Canal - - - - - - -	379	65	–	–	–	- -	–	444	12,291	2,987	55	- -	–	15,333
Sholapur Collectorate:														
Ekrook Tank - - - - - - - -	403	75	–	–	–	- -	–	478	92,488	18,432	875	- -	5	111,790
Bhima and Sina Project Survey - - -	- -	- -	–	–	–	- -	–	- -	166	657	- -	- -	–	823
Surat Collectorate:														
Tapti River Survey - - - - - -	- -	- -	–	–	–	- -	–	- -	155	3,102	2	- -	1	3,258
Sind.														
Shikarpur Collectorate:														
Eastern Narra Works - - - - - -	- -	—19	–	–	17	- -	17	—36	19,200	5,120	41	- -	17	24,344
Bigari Canal - - - - - - - -	8,429	1,643	–	–	–	- -	–	10,063	43,876	9,593	78	- -	–	53,547
Sukkur and Shahadadpore Canal - - -	- -	- -	–	–	–	- -	–	- -	43,032	9,092	469	- -	–	52,593
TOTAL BOMBAY - - - £.	39,524	9,099	830	528	126	- -	126	49,855	674,643	122,660	8,283	529	1,101	805,014
GRAND TOTAL - - - £.	303,187	209,526	76,578	53,554	5,782	31,612	37,394	1,105,451	5,995,270	1,711,707	613,986	415,800	28,712	8,708,051
Add or deduct—Outlay in England to be brought to account - - -	- -	- -	–	–	–	- -	–	—6	- -	- -	- -	- -	–	144
TOTAL OUTLAY AGAINST EXTRAORDINARY FUNDS ON IRRIGATION WORKS - £.	- -	- -	–	–	–	- -	–	1,105,445	- -	- -	- -	- -	–	8,708,195

* Includes 6,362 *l.*, being contributional expenditure for Indus Inundation Canal.

† Includes 1,168 *l.* outlay on repairs chargeable to Capital Account.

No. 5.—Abstract Account of Extraordinary Expenditure for the Year ended 31st March 1876—*continued.*

NAMES OF RAILWAYS.	EXPENDED DURING THE YEAR 1875-76.							TOTAL EXPENDITURE UP TO 31st MARCH 1876.							REMARKS.
	Construction.	Establishment.	Contingencies.	Stock and Advances.	Deduct: Receipts on Capital Account.	Deduct: Stores and Advances Paid for in previous Years, and Charged to Works in Current Year, in Excess of Payments on the same Account.	Total.	Construction.	Establishment.	Contingencies.	Purchase of Line.	Stock and Advances.	Deduct Receipts on Capital Account.	Total.	
STATE RAILWAYS. Extraordinary:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Calcutta and South Eastern	4,250*	–	–	–	35,890	–	—31,640	4,004	–	–	619,747	–	70,311	553,440†	Of the Sums shown under Extraordinary, the following Amounts have been debited to Ordinary, or Transferred without charge from other Departments.
Nulhattee	–	–	–	–	148	–	—148	–	–	–	30,000	–	2,831	27,169	
Rajputana	364,380	16,091	983	–	83	44,434	336,937	2,051,266	188,013	10,497	–	211,371	2,055	2,459,092	
Holkar	314,493	22,095	1,311	–	617	53,309	283,973	799,161	109,555	8,067	–	148,420	3,098	1,062,105	
Wurdah Valley	155,018	9,726	553	–	124	24,279	140,894	323,705	30,385	1,254	–	25,282	293	380,333	
Punjab Northern	243,848	39,149	1,643	43,364	1,024	–	326,980	1,512,374	343,710	12,932	–	206,742	6,740	2,069,018	
Indus Valley	1,001,388	96,901	5,119	–	1,298	95,900	1,006,210	1,762,465	366,618	24,631	–	581,422	4,200	2,730,936	
Northern Bengal	123,125	23,657	4,497	168,727	1,152	–	318,854‡	235,814	92,635	6,907	–	418,590	1,873	752,073	
Neemuch	160,094	23,024	1,387	16,113	310	–	200,308	255,659	77,619	4,820	–	246,397	515	583,980	
Rangoon and Irrawaddy	262,722	24,166	1,039	121,827	236	–	409,518	314,271	30,821	1,231	–	146,036	257	492,102	
Sindia	23,673	10,704	305	21,148	49	–	55,781	28,636	23,936	786	–	21,347	49	74,656	
Tirhoot	27,258	14,935	666	57,774	3,057	–	97,576	166,340	19,523	1,001	–	75,273	5,043	257,091§	
Hubli and Karwar	–	59	–	–	–	–	59	3	53,670	1,641	–	–	–	55,314	
Storekeeper for State Railways	–	–	–	7	–	–	7	–	–	–	–	13,672	–	13,672	
Expenditure in England for Stores Purchased and remaining Unappropriated	–	–	–	20,532	–	–	20,532	–	–	–	–	384,029	–	384,029	
Total	2,680,249	280,507	17,503	449,492	43,988	217,922	3,165,841	7,453,698	1,336,485	73,767	649,747	2,478,581	97,265	11,895,013	
Ordinary:															
Western Rajputana	841	12,245	546	–	14	49	13,569	5,870	38,700	2,058	–	24	22	46,630	
Nagpore and Chutteesgurh	–	–	–	–	–	–	–	1,619	6,973	232	–	–	18	8,806	
Moradabad, Deobund, and Roorkee	–	–	–	–	–	–	–	85	2,616	150	–	–	2	2,849	
Campoole (proposed Branch to Great Indian Peninsula Railway)	–	–	–	–	–	–	–	1,314	–	–	–	–	–	1,314	
Total	841	12,245	546	–	14	49	13,569	8,888	48,289	2,440	–	24	42	59 599	
Grand Total							3,179,410							11,954,612	
Deduct,—Amount included above charged to Ordinary Grant, or received in Transfer without charge from other Departments							14,226							169,120	
Net Charge against Extraordinary Funds, State Railways: In India							2,421,545							8,058,289	
Net Charge against Extraordinary Funds, State Railways: In England							743,639							3,727,203	
Total £.							3,165,184							11,785,492	

Debited to Ordinary:	During 1875-76.	To End of 1875-76.
	£.	£.
Rajputana Railway	–	10,000
Wurdah Valley	–	3,328
Punjab Northern	598	6,586
Indus Valley	–	4,507
Northern Bengal	–	2,886
Sindia	–	17,091
Rangoon and Irrawaddy Valley	–	3,355
Hubli and Karwar	59	117
Tirhoot	–	61,651
	657	109,521
Add,—Amount spent on Railways, the whole Cost of which has been charged to Ordinary	13,569	59,599
Total £.	14,226	169,120

* Discharge of Debentures issued in exchange to holders of Debentures of the Calcutta and South Eastern Railway, as shown in the Home Accounts — £. 4,250

† Exclusive of land, &c., 107,748 *l.*, and loss by exchange, 30,730 *l.*

‡ Exclusive of a sum of 33,169 *l.* charged to the Civil Department on account of famine expenditure.

§ Exclusive of 153,322 *l.* charged to Civil Department on account of famine expenditure.

SUMMARY of the Extraordinary Outlay by Years.

YEARS.	Irrigation Works.			State Railways.			Total.			Bombay Special Fund.	Grand Total.		
	In India.	In England.	Total.	In India.	In England.	Total.	In India.	In England.	Total.	In India.	In India.	In England.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1867-68	219,255	–	219,255	594	–	594	219,849	–	219,849	382,613	602,462	–	602,462
1868-69	454,849	14,000	468,849	213,713	338,655	552,368	668,592	352,655	1,021,247	349,366	1,017,958	552,655	1,570,613
1869-70	914,952	1,092,409	2,007,361	111,657	79,213	190,870	1,026,609	1,171,622	2,198,231	401,383	1,427,992	1,171,622	2,599,614
1870-71	717,157	1,281	718,438	398,910	50,462	449,372	1,116,067	51,743	1,167,810	–	1,116,067	51,743	1,167,810
1871-72	983,030	824	983,854	497,767	146,853	644,620	1,480,797	147,677	1,628,474	–	1,480,797	147,677	1,628,474
1872-73	766,780	4,140	770,920	1,114,242	299,407	1,413,649	1,881,022	303,547	2,184,569	–	1,881,022	3 3,547	2,184, 69
1873-74	1,144,437	56,245	1,199,682	1,400 205	954,420	2,354,625	2,542 642	1,010,665	3,553,307	–	2,542,642	1,010,665	3,553,307
1874-75	1,216,712	18,679	1,235,391	1,89 ,626	1,114,554	3,014,180	3,116,338	1,133,233	4,249,571	–	3,116,3 8	1,13 ,233	4 249,571
1875-76	1,101,176	4,269	1,105,445	2,421, 45	743,039	3,165,184	3,522,721	747,908	4,270,629	–	3,522,721	747,908	4,270,629
Total £.	7,518,348	1,191,847	8,708,195	8,958,289	3,727,203	11,785,492	16,574,637	4,919,050	20,493,687	1,133,362	16,707,999	4,919,050	21,627,049

Note.—The following Surveys are excluded from this account and shown in No. 60:—Assam extension, Kosi extension, and Rangoon and Sittang Valley.

No. 6.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1876.

	Land Revenue.	Forest.	Excise on Spirits, &c.	Assessed Taxes.	Stamps.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Revenue for Square Mile.	Revenue for Unit of Population.
	£.	£.	£.	£.	£.	£.	£.	£.	*Sq. miles.*	*No.*	£.	£.
India, General and Political -	68,678	10,936	18,137	147	23,550	121,448	173,654	—*52,206**	—	—	—	—
Oudh - - - - - -	1,407,431	29,466	79,102	35	94,042	1,610,076	75,253	1,534,823	24,069	11,197,266	63·768	·137
Central Provinces - - -	607,885	72,618	135,639	1	97,261	913,404	63,260	850,144	84,048	8,215,167	10·115	·103
British Burmah - - - -	823,655	177,902	159,559	- -	63,495	1,224,611	2,298	1,222,313	88,364	2,741,063	13·833	·446
Assam - - - - - -	337,358	6,187	141,456	- -	51,572	536,573	7,925	528,648	41,798	4,132,019	12·647	·128
Bengal - - - - - -	3,776,506	19,827	608,818	20	935,019	5,340,190	264,914	5,075,276	189,034	62,724,840	26·848	·081
North-Western Provinces - -	4,245,745	96,970	223,614	199	354,179	4,920,707	86,602	4,834,105	81,402	30,774,056	59·385	·157
Punjab - - - - - -	2,001,117	90,983	95,478	1	247,293	2,434,872	113,553	2,321,319	98,461	17,604,505	23·576	·132
Madras - - - - - -	4,545,013	42,772	633,901	60	501,971	5,723,717	273,596	5,450,121	138,318	31,281,177	39·402	·174
Bombay - - - - - -	3,690,354	124,867	397,528	47	466,986	4,679,782	1,115,830	3,563,952	124,457	16,228,774	28·636	·220
TOTAL - - - £.	21,503,742	672,528	2,493,232	510	2,835,368	27,505,380	2,176,885	25,328,495	869,951	184,898,867	29·115	·137
Customs - - - - - -	- -	- -	- -	- -	- -	2,721,389	65,740	2,655,649	—	—	—	—
Salt - - - - - -	- -	- -	- -	- -	- -	6,244,415	34,787	6,209,628	—	—	—	—
TOTAL - - - £.						36,471,184	2,277,412	34,193,772	869,951	184,898,867	39·305	·185

No. 6 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 6.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds, Account No. 30, page 62 - - - -	7,029	4,462	2,568	2,298	2,175	19,454	7,988	8,072	18,532	68,701	141,279
Allowances and Assignments under Treaties, Account No. 36, page 68 - - - - - - - - -	166,625	70,226	60,692	- -	5,750	245,460	49,552	83,711	255,064	757,308	1,694,388
Paid in England - - - - - - - - -	- -	- -	- -	- -	- -	- -	- -	19,336†	- -	- -	19 336
Allowances to District and Village Officers, Account No. 7 B, page 13 - - - - - - - -	- -	565	- -	- -	- -	- -	29,062	2,434	- -	289,821	321,882
TOTAL - - - £.	173,654	75,253	63,260	2,298	7,925	264,914	86,602	113,553	273,596	1,115,830	2,176,885

* Excess Charge.

† Amount paid to His Highness Maharaja Dhuleep Singh.

No. 7 A.—ABSTRACT ACCOUNT of LAND REVENUE for the Year ended 31st March 1876.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
India, General and Political	61,497	-	-	478	-	6,703	68,678
Oudh	1,403,989	2,000	-	616	-	826	1,407,431
Central Provinces	603,943	-	-	958	-	2,984	607,885
British Burmah	485,993	-	-	20	247,174	90,468	823,655
Assam	300,302	-	-	20,700	-	16,356	337,358
Bengal	3,736,653	2,261	6,692	3,236	-	27,664	3,776,506
North-Western Provinces	4,207,407	-	-	5,717	-	32,621	4,245,745
Punjab	1,928,974	-	19,075	169	-	52,899	2,001,117
Madras	4,146,913	-	-	3,928	-	394,172	4,545,013
Bombay	2,933,645	-	657,480	463	-	98,766	3,690,354
TOTAL LAND REVENUE RECEIPTS £.	19,809,316	4,261	683,247	36,285	247,174	723,459	21,503,742

No. 7 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1876.

INDIA, GENERAL AND POLITICAL.	£.	£.	£.
Salaries of Deputy, Assistant, and Extra Assistant Commissioners, &c.	6,082		
Office Establishment	5,488		
District Establishment	3,564		
Travelling Allowances and other Contingent Charges	1,425		
		16,559	
Revenue Survey Charges for all India, excepting Madras and Bombay:			
Controlling Staff	10,808		
Boundary Commissioner	385		
Professional Survey	78,610		
Coorg Survey	2,804		
		92,607	
Land Settlement Charges		58	
			109,224
OUDH.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	25,063		
Office Establishment	11,829		
District Establishment	20,511		
Travelling Allowances of Officers and Establishment	708		
Service Postage	623		
Management of Government Estates	277		
Service of Processes against Defaulters	1,260		
Miscellaneous Contingent Charges	2,822		
		63,093	
Land Settlement Charges:			
Salaries of Officers	6,703		
Office Establishment	2,715		
Temporary Establishment engaged for the Season	6,232		
Miscellaneous Contingent Charges	3,050		
		18,700	
Allowances to District and Village Officers		565	
			82,358
CENTRAL PROVINCES.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	27,247		
Office Establishment	9,862		
District Establishment	21,590		
Travelling Allowances, Purchase and Carriage of Tents, &c.	2,323		
Service Postage	871		
Other Contingent Charges	2,492		
		64,385	
Land Settlement Charges		1,549	
			65,934
BRITISH BURMAH.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	29,997		
Office Establishment	13,934		
District Establishment	1,647		
Commission on Land Revenue Collections	32,840		
Commission on Collections of Capitation Tax	24,734		
Travelling Allowances	1,665		
Service Postage	163		
Other Contingent Charges	1,691		
		106,671	
Land Settlement Charges		3,450	
			110,121
ASSAM.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, Uncovenanted Deputy Collectors, and Deputy, Assistant, and Extra Assistant Commissioners	19,747		
Office and District Establishments	13,549		
Temporary Establishment	206		
Commission on Land Revenue Collections	29,042		
Service of Processes against Defaulters	3,669		
Management of Government Estates	119		
Travelling Allowances of Officers and Establishment	1,299		
Country Stationery and Law Charges	472		
Service Postage	419		
Other Contingent Charges	1,830		
		70,352	
Revenue Survey:			
Contingent Charges: Measurement of Elam Lands in Sylhet		316	
Land Settlement Charges		3,082	
			73,750
	Carried forward	£.	441,387

No. 7 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1876—*continued.*

	£.	£.	£.
Brought forward - - -	- -	- -	441,387
BENGAL.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, Uncovenanted Deputy Collectors, and Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - -	126,055		
Office Establishment - - - - - - - - - -	48,213		
District Establishment - - - - - - - - - -	12,476		
Temporary Establishment - - - - - - - - -	1,402		
Commission on Land Revenue Collections - - - - -	—		
Malikana, or Allowance to Proprietors under Bengal Regulation 8 of 1793, and other Acts of Government - - - - - -	15,200		
Service of Processes against Defaulters - - - - - -	10,141		
Management of Government Estates - - - - - -	13,313		
Assignment to Fund for Improvement of Government Estates -	2,310		
Travelling Allowances of Officers and Establishment - - -	6,479		
Country Stationery and Law Charges - - - - - -	5,249		
Service Postage - - - - - - - - - - -	2,418		
Other Contingent Charges - - - - - - - - -	9,447		
		252,703	
Revenue Survey:			
Salaries of Officers and Establishment - - - - -	6,083		
Contingent Charges - - - - - - - - -	813		
		6,896	
Land Settlement Charges - - - - - - - - -	- -	24,280	
			283,879
NORTH-WESTERN PROVINCES.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors -	64,143		
Moiety of Salaries of Deputy and Assistant Commissioners - -	7,931		
Salaries of Uncovenanted Deputy Collectors and Extra Assistant Commissioners - - - - - - - - - -	23,308		
Deputation Allowance not caused by absence of Officers - -	347		
Office Establishment - - - - - - - - - -	50,503		
District Establishment - - - - - - - - - -	96,935		
Temporary Establishment - - - - - - - - -	106		
Travelling Allowances of Officers and Establishment - - -	4,143		
Country Stationery and Law Charges - - - - - -	1,862		
Service Postage - - - - - - - - - - -	2,703		
Miscellaneous Contingent Charges - - - - - -	8,979		
Service of Processes against Defaulters - - - - - -	7,402		
Management of Government Estates - - - - - -	18,412		
		286,774	
Land Settlement Charges:			
Salaries of Officers - - - - - - - - -	25,754		
Office Establishment - - - - - - - - -	9,450		
Field Establishment - - - - - - - - -	32,059		
Temporary Establishment engaged for the Season - - -	10,998		
Travelling Allowances of Officers and Establishment - -	3,600		
Service Postage - - - - - - - - - - -	474		
Miscellaneous Contingent Charges - - - - - -	31,260		
		113,595	
Allowances to District and Village Officers - - - - -	- -	29,062	
			429,431
PUNJAB.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - -	65,164		
Salaries of Sub-Collectors - - - - - - - - -	30,247		
Office Establishment - - - - - - - - - -	27,055		
District Establishment - - - - - - - - - -	26,576		
Travelling Allowances of Officers and Establishment - - -	2,494		
Country Stationery - - - - - - - - - -	2,263		
Service Postage - - - - - - - - - - -	2,725		
Management of Grazing Lands - - - - - - - -	1,520		
Miscellaneous Contingent Charges - - - - - -	4,385		
		162,429	
Land Settlement Charges:			
Salaries of Officers - - - - - - - - -	24,300		
Office Establishment - - - - - - - - -	40,372		
Travelling Allowances of Officers and Establishment - -	3,120		
Service Postage - - - - - - - - - - -	526		
Miscellaneous Contingent Charges - - - - - -	12,736		
		81,054	
Allowances to District and Village Officers - - - - -	- -	2,434	
			245,917
	Carried forward - - - £.		1,400,614

No. 7 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1876—*continued.*

	£.	£.	£.
Brought forward - - -	- -	- -	1,400,614
MADRAS.			
Four-fifths of Salaries of Collectors, Deputy and Assistant Collectors, &c.	104,159		
Moiety of Salary of the Neilgherry Hills Commissioner and his Assistant - - - - - - - - - - - -	1,644		
Moiety of Salaries paid to Officers of other Governments - -	592		
Office Establishment - - - - - - - - - -	56,516		
District Establishment - - - - - - - - - -	117,178		
Travelling Allowances of Officers and Establishment - - -	16,873		
Medical Charges - - - - - - - - - - -	3,378		
Service of Processes against Defaulters - - - - - -	9,956		
Service Postage - - - - - - - - - - -	6,347		
Miscellaneous Contingent Charges - - - - - -	17,892		
Revenue Survey:		334,535	
Controlling Staff - - - - - - - - - -	6,086		
Professional Survey: £.			
Salaries of Officers - - - - - - - 14,868			
Establishment - - - - - - - 30,561			
Travelling Allowances - - - - - - 2,325			
Contingent Charges - - - - - - 2,821			
	50,575		
Demarcation Survey:			
Salaries of Officers - - - - - - - 6,898			
Establishment - - - - - - - 8,239			
Contingent Charges - - - - - - 1,646			
	16,783		
Land Settlement Charges:		73,444	
Salaries of Officers - - - - - - - - -	8,319		
Office Establishment - - - - - - - - -	17,258		
Travelling and Tentage Allowances - - - - -	2,384		
Temporary Establishment and Contingent Charges - - -	9,313		
		37,274	
Inam Commissioner - - - - - - - - - -	- -	412	
			445,665
BOMBAY.			
Moiety of Salaries of Collectors, Assistant Collectors, &c. - -	48,051		
Salaries of Deputy Collectors - - - - - - - -	10,069		
Salary of Collector of Bombay - - - - - - - -	2,880		
Office Establishment - - - - - - - - - -	51,630		
District Establishment - - - - - - - - - -	108,464		
Travelling Allowances of Officers and Establishment - - -	23,940		
Service Postage - - - - - - - - - - -	7,251		
Payments to Officers of other Presidencies - - - - -	2,829		
Miscellaneous Contingencies - - - - - - - - -	28,530		
Revenue Survey:		283,644	
Professional Survey:			
Salaries of Officers - - - - - - - - -	24,791		
Establishment - - - - - - - - - -	25,682		
Travelling Allowances - - - - - - - -	8,482		
Service Postage - - - - - - - - -	717		
Contingent Charges - - - - - - - -	5,133		
Land Settlement Charges:		64,805	
Salaries of Officers - - - - - - - - -	8,661		
Establishment - - - - - - - - - -	9,198		
Travelling Allowances - - - - - - - - -	986		
Payments to Officers of other Presidencies - - - -	137		
Contingent Charges - - - - - - - - -	1,612		
Allowances to District and Village Officers:		20,594	
Fixed Cash Allowances - - - - - - - -	165,896		
Fluctuating Cash Allowances - - - - - - - -	21,171		
Revenue of Alienated Lands Assigned for Village Service -	102,429		
Commutations - - - - - - - - - - -	325		
		289,821	
			658,864
TOTAL, CHARGES IN INDIA - - - £.	- -	- -	2,505,143
CHARGES IN ENGLAND:			
Stores for India; for use in the Revenue Survey, &c.:			
For Bengal - - - - - - - - - - -	325		
For Madras - - - - - - - - - - -	895		
For Bombay - - - - - - - - - - -	818		
		2,038	
Law Charges in connection with Appeals from India - - - - -		2,246	
			4,284
TOTAL, LAND REVENUE CHARGES - - - £.			2,509,427

No. 8.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1876.

	£.	£.	£.
INDIA, GENERAL and POLITICAL.			
Tribute from Oodeypoor	20,169		
„ Banswara	3,913		
„ Doongurpoor	2,739		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Kotah	18,472		
„ Boondee	12,000		
„ Jhallawar	8,000		
„ Amjeerah	5,160		
„ Kilcheepoor	1,291		
„ Rutlam	4,440		
„ Holkar	76		
„ Sillana	3,842		
„ Sirohee	688		
„ Punnah	996		
„ Chirkhari	1,145		
„ Ajehgurh	701		
„ Behat	140		
„ Paldeo	24		
Nizam's Government on account of Mahratta Chouth	10,810		
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contribution towards cost of United Malwa Contingent:			
From Holkar	11,907		
„ Dewas	3,302		
„ Jowrah	15,903	193,700	
Contribution of Oodeypoor towards cost of Mhairwara Battalion	11,820		
Contribution of Jodhpoor towards cost of Erinpoora Irregular Force	11,500		
Contribution of Kotah towards cost of Deolee Irregular Force	20,000		
Contributions towards cost of Malwa Bheel Corps:			
From Dhar	1,966		
„ Jabooah	147		
„ Burwanee	393	45,826	
Contribution from Alirajpoor	148		
„ „ Amjeerah	2,948	3,096	
Fees on Successions:			
Jagirdar of Paldeo (Nowgong)	675		
Beronda State (Nowgong)	250		
Chutterpore State (Nowgong)	1,107	2,032	
			244,654
CENTRAL PROVINCES.			
Tributes from various Petty States			13,799
PUNJAB.			
Tribute from Sokeith	1,100		
„ Mundee	10,000		
„ Kupoorthulla	13,100		
„ Chumba	500		
„ Various Petty States	3,346	28,046	
Fees on Successions:			
Kotta	284		
Nawab Rubnavary Khan	50	334	
			28,380
MADRAS.			
Tribute from Travancore		78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
Contribution from Travancore		1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry		20,000	
			344,643
BOMBAY.			
Tribute from Kattywar	52,498		
„ Joonaghur	375		
„ Ballasinore	1,108		
„ Durumpoor	900		
„ Loonawara	1,047		
„ Various Petty States	3,172		
Subsidy from the Kutch Government	18,695		
Contribution from Jagirdars for Southern Mahratta Horse	7,555	85,350	
Fees on Succession:			
From Soonth State under Rewakanta Agency for the succession in 1873 of Protap Sing, an adopted son, 2nd instalment	1,258		
Vidya Shunker Bharathi, Taluka Tasgaon, Southern Mahratta Country, 2nd instalment	64		
Shreesankeracharya, Southern Mahratta Country, 2nd instalment	299		
Gungadhur Gunput Rao, adopted son of the Chief of Miraj, on his accession to the estate, paid in full	7,674		
Jagirdar of Hebli, on the succession in 1875 of Madhavaras Luxumon (brother), 1st instalment	67	9,362	
			94,712
TOTAL, TRIBUTES, &c.			£. 726,138

No. 9.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1876.

REVENUE.	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Revenue from Timber and Bamboos:											
Timber brought to Depôts by Departmental Agency	7,861	13,195	22,467	138,508	960	5,729	55,512	66,492	14,409	74,762	399,895
Timber removed from the Forest by Purchasers, License-holders, and Permit-holders	6	12,613	15,277	4,915	2,299	10,818	31,953	5,593	20,739	27,405	131,618
Confiscated Drift and Waif Wood	60	291	327	3,229	7	34	484	54	689	1,228	6,403
Revenue from Minor Produce:											
Grazing Dues and Sale of Grass	9	2,543	17,925	1	5	290	3,526	16,249	68	10,269	50,885
Other Minor Produce	2,693	226	8,256	- -	1,275	2,010	4,520	1,036	1,983	5,123	27,122
Duty on Produce of Foreign and Private Forests Imported into British Territory	- -	- -	- -	29,876	1,507	- -	- -	- -	20	2,452	33,855
Miscellaneous:											
Fines and Forfeitures	24	20	115	248	2	35	298	205	9	114	1,070
Other Sources	277	284	8,251	885	110	831	443	1,163	4,642	3,419	20,305
Refunds to the Department	6	294	- -	240	22	80	234	191	213	95	1,375
TOTAL RECEIPTS £.	10,936	29,466	72,618	177,902	6,187	19,827	96,970	90,983	42,772	124,867	672,528
EXPENDITURE.											
A.—CONSERVANCY AND WORKS.											
Cost of Timber Operations:											
Timber brought to Depôt by Government Agency	1,853	10,098	13,904	52,770	209	2,999	27,605	21,942	8,359	28,758	168,497
Timber removed from Forests by Purchasers, License-holders, and Permit-holders	- -	235	- -	- -	- -	19	635	144	583	1,192	2,808
Confiscated Drift and Waif Wood	- -	- -	- -	- -	- -	- -	- -	- -	145	- -	145
Cost of collecting Minor Produce	- -	353	4,289	230	232	51	1,858	65	407	267	7,752
Cost of Forest Organization	1,016	132	258	638	77	229	542	975	289	3,310	7,466
Cost of the treatment and creation of Forests	1,084	645	1,434	4,760	1,405	801	1,810	4,821	7,472	3,884	28,116
Rent of leased Forests	- -		- -	- -	5	- -	1,035	2,835	368	1,945	6,188
Cost of collecting duty on produce of Foreign or Private Forests imported into British Territory	- -	- -	- -	57	- -	- -	- -	- -	- -	453	510
Works of utility for the development of Forests	167	1,309	2,329	1,267	182	1,031	4,431	790	4,302	4,235	20,343
Cost of Departmental Cattle	210	414	1,561	4,106	654	1,438	762	22	1,334	170	10,671
Cost of Departmental Plant and Tools	23	246	- -	1,361	239	231	408	169	177	361	3,215
Miscellaneous	219	42	396	863	16	27	52	88	568	3,505	5,776
TOTAL, CONSERVANCY AND WORKS £.	4,572	13,474	24,171	66,052	3,319	6,826	39,138	31,851	24,004	48,080	261,487
Carried forward £.	4,572	13,474	24,171	66,052	3,319	6,826	39,138	31,851	24,004	48,080	261,487

No. 9.—ACCOUNT of Forest Revenue and of Expenditure for Forest Management and Collection of Forest Revenue, &c.—*continued.*

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
EXPENDITURE—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	4,572	13,474	24,171	66,052	3,319	6,826	39,138	31,851	24,004	48,080	261,487
B.—ESTABLISHMENTS.											
I.—*Salaries.*											
Pay of Conservators - - - - - - - -	- -	840	1,200	7,040	600	1,200	1,200	1,200	2,815	3,294	19,389
Pay of Control and Executive Officers - - -	2,955	1,430	5,964	- -	714	2,537	6,387	7,840	4,991	8,592	41,410
Protective Establishment - - - - - -	2,856	1,021	2,708	- -	577	1,257	2,404	7,458	3,130	8,494	29,905
Office Establishments - - - - - - -	344	505	719	5,661	473	793	1,486	1,793	3,334	2,580	17,688
Deputation and Special Allowances - - - -	229	18	54	- -	22	- -	480	18	386	134	1,341
	6,384	3,814	10,645	12,701	2,386	5,787	11,957	18,309	14,656	23,094	109,733
II.—*Travelling Allowances.*											
Conservator - - - - - - - - -	8	225	124	1,843	175	175	234	207	832	763	4,586
Control and Executive Officers - - - - -	674	398	1,505	- -	223	501	1,469	2,440	2,181	3,143	12,534
Protective Establishment - - - - - -	529	132	3	- -	- -	40	27	825	553	694	2,803
Office Establishment - - - - - - -	86	185	128	- -	1	59	267	336	291	847	2,200
	1,297	940	1,760	1,843	399	775	1,997	3,808	3,857	5,447	22,123
III.—*Contingencies.*											
Stationery - - - - - - - - - -	11	10	19	- -	13	3	76	136	5	377	650
Office Rent, and Carriage of Tents and Records - -	140	50	294	- -	7	113	363	302	49	253	1,571
Pay of Police Guards - - - - - - -	16	64	- -	- -	- -	12	76	36	- -	8	212
Sundries - - - - - - - - - -	199	46	252	840	40	350	106	798	303	283	3,217
Service Postage - - - - - - - -	25	22	59	39	24	43	78	182	144	307	923
Payments to Officers of other Presidencies - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	56	56
	391	192	624	879	84	521	699	1,454	501	1,284	6,629
TOTAL, ESTABLISHMENTS - - - - £.	8,072	4,946	13,029	15,423	2,869	7,083	14,653	23,571	19,014	29,825	138,485
TOTAL, EXPENDITURE IN INDIA - - £.	12,644	18,420	37,200	81,475	6,188	13,909	53,791	55,422	43,018	77,905	399,972

EXPENDITURE IN ENGLAND.—Allowances to successful Candidates for the Indian Foresty Department, Advances of Pay and Passage to India on Appointment, Fees to Professors for Instruction, Expenses of Officers of the Department visiting Forests, &c. - 2,130

Stores for India: Tools, Forest Seeds, &c.:

For Bengal - - - - - - - - - - - - - - - - - -	£. 144	
„ Madras - - - - - - - - - - - - - - - - - -	30	
„ Bombay - - - - - - - - - - - - - - - - - -	244	
		418
		2,548
TOTAL, FOREST EXPENDITURE - - - £.		402,520

No. 10.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, viz.:—											
License Fees and Farmers' Rents - - -	7,272	11,826	42,801	34,811	17,369	262,897	39,932	27,799	124,426	254,602	823,735
Distillery Fees - - - - - - - -	- -	6,993	5,029	19,511	268	11,445	231	- -	587	41,346	85,410
Still-head Duty - - - - - - - -	9,402	55,574	45,633	14,185	1,496	120,983	100,230	24,465	14,724	67,552	454,244
Duties levied on Drugs - - - - -	357	- -	29,603	36,395	4,008	95,588	45,657	17,563	290,259	14,540	533,970
TOTAL - - -	17,031	74,393	123,066	104,902	23,141	490,913	186,050	69,827	429,996	378,040	1,897,359
Duty on Opium Consumed in India - - - -	773	4,677	12,238	54,497	118,315	117,776	37,198	22,008	203,602	14,709	585,793
Acreage on Land Cultivated with the Poppy - -	- -	- -	- -	- -	- -	- -	- -	3,117	- -	- -	3,117
Fines, Confiscations, and Miscellaneous - - -	333	32	335	160	- -	129	366	526	303	4,779	6,963
TOTAL, EXCISE REVENUE - - - £.	18,137	79,102	135,639	159,559	141,456	608,818	223,614	95,478	633,901	397,528	2,493,232
CHARGES.											
Salaries and Establishments - - - - -	359	2,461	4,604	539	927	27,227	5,629	5,533	2,303	2,893	52,475
Contingent Expenses - - - - - -	31	709	682	216	192	1,811	5,831	250	*17,400	2,382	29,504
Loss on Sale of Opium - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	876	876
TOTAL, EXCISE CHARGES - - - £.	390	3,170	5,286	755	1,119	29,038	11,460	5,783	19,703	6,151	82,855

* Includes 16,446 *l.* for purchase of Arrack.

No. 11.—ACCOUNT of Assessed Taxes, and of Charges for Collection, for the Year ended 31st March 1876.

	Income Tax Arrear Collections.	Refunds.	Net Receipts.	Charges specially connected with Assessment and Collection of Income Tax.	REMARKS.
	£.	£.	£.	£.	
India, General and Political	147	—	147	—	
Oudh	35	—	35	—	
Central Provinces	1	—	1	—	
British Burmah	—	—	—	—	
Assam	—	—	—	—	
Bengal	20	—	20	—	
North Western Provinces	199	—	199	—	
Punjab	1	—	1	—	
Madras	60	—	60	—	
Bombay	47	—	47	—	
Total, Assessed Taxes £.	510	—	510	—	

No. 12 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1876.

ARTICLES usually contributing not less than 1,000 *l.* Annually.	SEA CUSTOMS.											
	GROSS RECEIPTS.				REFUNDS AND DRAWBACKS.				NET PRODUCE.			
	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.
IMPORTS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Apparel	12,070	9,213	12,545	1,054	144	13	78	- -	11,926	9,200	12,467	1,054
Arms, Ammunition, Military Stores	3,251	707	2,418	365	4	10	43	1	3,247	697	2,375	364
Cabinet Ware	972	351	1,172	33	31	- -	- -	2	941	351	1,172	31
Candles of all kinds	2,000	329	882	560	7	- -	74	- -	1,993	329	808	560
Carriages and Conveyances, other than Railway	321	275	521	5	11	- -	2	- -	310	275	519	5
Clocks and Watches	1,082	294	1,048	12	9	6	6	- -	1,073	288	1,042	12
Canes	297	157	233	629	1	27	70	232	296	130	163	397
Corals, unwrought	3,605	881	50	- -	194	- -	9	- -	3,411	881	41	—
Chemical Products	1,290	162	72	- -	2	1	- -	- -	1,288	161	72	—
Cotton Goods:												
Twist and Thread	38,279	29,604	21,107	5,411	65	735	1,511	- -	38,214	28,869	19,596	5,411
Piece Goods	492,851	50,454	220,473	14,842	1,064	1,896	14,615	8	491,787	48,558	205,858	14,834
Drugs and Medicines	4,243	1,989	7,897	251	73	- -	568	- -	4,170	1,989	7,329	251
Dyeing and Colouring Materials	914	216	7,548	13	- -	- -	383	- -	914	216	7,165	13
Earthen and Porcelain Ware	2,011	392	1,679	1,533	5	1	43	2	2,006	391	1,636	1,531
Fireworks	218	340	1,846	201	- -	7	61	- -	218	333	1,785	201
Flax, Piece Goods	1,680	283	2,156	12	10	- -	- -	- -	1,670	283	2,156	12
Fruits and Vegetables	2,103	1,064	4,801	726	- -	1	1	- -	2,103	1,063	4,800	726
Glass, and Manufactures of	9,257	899	9,079	430	19	3	245	5	9,238	896	8,834	425
Gums	695	561	4,045	8	2	2	1,227	- -	693	559	2,818	8
Hardware and Cutlery	12,364	2,172	10,188	- -	186	7	61	- -	12,178	2,165	10,127	—
Hides and Skins	1,036	371	610	7	1	47	6	- -	1,035	324	604	7
Ivory, and Manufactures of	3	4	8,919	- -	- -	- -	3,834	- -	3	4	5,085	—
Jewellery, including Plate	1,025	247	780	7	- -	21	7	- -	1,025	226	773	7
Leather, and Manufactures of	2,377	518	2,571	270	- -	2	29	- -	2,377	516	2,542	270
Lac, Stick	1,455	398	376	- -	- -	- -	- -	- -	1,455	398	376	—
Liquors:												
Ale, Beer, and Porter	3,449	1,214	2,024	472	3	- -	1	- -	3,446	1,214	2,023	472
Spirits	87,397	33,273	70,558	34,490	948	96	1,165	629	86,449	33,177	69,393	33,861
Wines and Liqueurs	37,302	15,338	24,097	3,366	156	47	86	- -	37,146	15,291	24,011	3,366
Lucifer Matches	1,064	308	1,644	845	- -	- -	27	- -	1,064	308	1,617	845
Carried forward £.	724,611	152,014	421,339	65,542	2,935	2,922	24,152	879	721,676	149,092	397,187	64,663

No. 12 A.—Account of Customs Revenue, for the Year ended 31st March 1876—*continued*.

ARTICLES usually contributing not less than 1,000 *l.* Annually.	SEA CUSTOMS.											
	GROSS RECEIPTS.				REFUNDS AND DRAWBACKS.				NET PRODUCE.			
	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.	Bengal.	Madras.	Bombay.	British Burmah.
Imports—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	724,611	152,014	421,339	65,542	2,935	2,922	24,152	879	721,676	149,092	397,187	64,663
Metals:												
Copper - - - - - - -	32,129	5,582	25,364	422	41	21	241	- -	32,088	5,561	25,123	422
Iron - - - - - - -	6,214	1,805	7,046	916	40	42	61	- -	6,174	1,763	6,985	916
All other sorts unenumerated - -	16,271	2,903	11,424	1,508	19	7	721	- -	16,252	2,896	10,703	1,508
Music, and Instruments of - - -	1,378	399	999	8	9	5	8	- -	1,369	394	991	8
Naval Stores - - - - - - -	374	269	550	- -	4	- -	- -	- -	370	269	550	—
Oils - - - - - - - -	1,754	401	2,389	34	- -	29	96	- -	1,754	372	2,293	34
Paints, Colours, and Painters' Materials -	5,065	431	5,252	451	13	2	38	- -	5,052	429	5,214	451
Perfumery - - - - - - -	922	259	1,072	17	5	- -	17	- -	917	259	1,055	17
Provisions and Oilman's Stores - -	8,643	2,917	25,129	1,993	25	80	1,887	- -	8,618	2,837	23,242	1,993
Railway Materials - - - - -	1,337	8,402	769	- -	- -	40	33	- -	1,337	8,362	736	—
Seeds - - - - - - - -	177	81	865	124	- -	1	596	- -	177	80	269	124
Shells - - - - - - - -	378	428	1,435	- -	- -	- -	765	- -	378	428	670	—
Silk Piece Goods - - - - - -	6,502	450	15,153	11,283	19	1	11	- -	6,483	449	15,142	11,283
Silk, Raw - - - - - - -	1,020	74	37,751	1,575	- -	- -	1,267	2	1,020	74	36,484	1,573
Spices - - - - - - - -	7,437	4,658	5,661	1,022	45	48	862	3	7,392	4,610	4,799	1,019
Stationery, other than Paper - - -	2,298	674	1,129	14	6	1	6	- -	2,292	673	1,123	14
Sugar and other Saccharine Matter - -	20	321	43,004	1,603	- -	17	6,687	- -	20	304	36,317	1,603
Tea - - - - - - - -	2,916	129	11,170	600	41	3	1,212	- -	2,875	126	9,958	600
Tobacco, and Articles used in the Consumption of - - - - -	2,634	731	1,387	249	30	17	73	- -	2,604	714	1,314	249
Toys, Games, including Playing Cards -	1,281	380	1,434	167	7	3	8	- -	1,274	377	1,426	167
Umbrellas - - - - - - -	7,128	234	2,778	722	15	- -	60	8	7,113	234	2,718	714
Wool, manufactures of - - - - -	24,889	1,395	14 444	2,662	121	11	210	- -	24,768	1,384	14,234	2,662
Articles yielding, severally, less than 1,000 *l.* annually - - - - - - -	4,864	1,035	11.607	2,288	448*	42†	473‡	61	4,416	993	11,134	2,227
Total Imports - - - £.	860,242	185,972	649,151	93,200	3,823	3,292	39,484	953	856,419	182,680	609,667	92,247
EXPORTS.												
Cotton, Manufactures of - - - -	236	2,080	1,494	7	- -	25	- -	- -	236	2,055	1,494	7
Twist and Thread - - - -	- -	38	2,904	- -	- -	- -	1	- -	- -	38	2,903	—
Grain and Pulse:												
Gram - - - - - - -	- -	17,561	164	113	- -	1	- -	- -	- -	17,560	164	113
Paddy - - - - - - -	408	6,321	4,344	11,458	62	- -	- -	2,846	346	6,321	4,344	8,612
Rice - - - - - - -	115,847	62,260	14,752	347,728	1,142	93	82	6,863	114,705	62,167	14,670	340,865
Other sorts - - - - -	2,605	163	1,798	5	168	3	86	- -	2,437	160	1,712	5

Hides and Skins, Tanned:												
Hides	137	1,877	1,004	- -	- -	463	13	- -	137	1,414	991	—
Skins		4,555				12				4,543		
Dyeing and Colouring Materials	- -	507	1,582	- -	- -	- -	56	- -	- -	507	1,526	—
Indigo	34,672	9,171	- -	- -	130	60	- -	- -	34,542	9,111	—	—
Lac, Stick	22,958	2	47	197	53	- -	- -	2	22,905	2	47	195
Oils	2,305	3,769	1,346	13	230	- -	6	- -	2,075	3,769	1,340	13
Seeds:												
Gingely or Teel	32,909	3,692	26,716	2	1,367	67	806	- -	31,542	3,625	25,910	2
Other sorts		4,749				38				4,711		
Spices	473	1,742	846	58	10	3	18	3	463	1,739	828	55
Articles yielding, severally, less than 1,000*l.* annually	8	51	793	4,068	8	- -	- -	3,295	- -	51	793	773
TOTAL, EXPORTS - - - £.	212,558	118,538	57,790	363,649	3,170	765	1,068	13,009	209,388	117,773	56,722	350,640
TOTAL, SEA CUSTOMS - - - £.	1,072,800	304,510	706,941	456,849	6,993	4,057	40,552	13,962	1,065,807	300,453	666,389	442,887

* Includes 238 *l.* Refunds of Miscellaneous Receipts. † Includes 22 *l.* Refunds of Miscellaneous Receipts. ‡ Includes 32 *l.* Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts).	LAND CUSTOMS.§									Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Import Duty on Spirits.	Import Duty on Wines and Liquors.	Import Duty on Fruits and Vegetables.	Articles yielding less than 1,000*l.* Annually.	Export Duty on Grain and Pulse.	Export Duty on Indigo.	‖Export Duty on Sugar, &c.	Land Customs, Miscellaneous Receipts.	TOTAL.		
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Oudh	- -	- -	- -	- -	- -	- -	- -	20,759	- -	20,759	- -	20,759
Central Provinces	- -	- -	- -	- -	- -	- -	- -	10,119	32	10,151	- -	10,151
British Burmah	456,849	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,742	458,591
Bengal	1,072,800	- -	- -	- -	- -	- -	- -	- -	- -	- -	3,564	1,076,364
North Western Provinces	- -	- -	- -	- -	- -	- -	- -	39,204	- -	39,204	- -	39,204
Punjab	- -	- -	- -	- -	- -	- -	- -	92,603	64	92,667	- -	92,667
Madras	304,510	- -	- -	- -	- -	- -	- -	- -	- -	- -	3,452	307,962
Bombay	706,941	- -	- -	- -	- -	- -	- -	- -	- -	- -	8,750	715,691
TOTAL - - - £.	2,541,100	- -	- -	- -	- -	- -	- -	162,685	96	162,781	17,508	2,721,389

§ The Refunds and Net Receipts under Land Customs are as follows:

	Refunds.	Net Receipts.
	£.	£.
Oudh	- -	20,759
Central Provinces	2	10,149
North Western Provinces	- -	39,204
Punjab	12	92,655
TOTAL - - - £.	14	162,767

‖ Levied on the Customs Line on sugar exported to Rajputana, &c. There is no duty on sugar exported by sea or from the external land frontier.

No. 12 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1876.

		£.	£.
BRITISH BURMAH.			
RANGOON -	Collector of Customs - - -	1,265	
	Appraising Establishment - -	1,064	
	Preventive Establishment - -	6,740	
	Office and other Establishments -	2,261	
	Contingencies - - - -	307	
			11,637
BASSEIN -	Collector - - - - -	421	
	Appraising Establishment - -	120	
	Establishment - - -	271	
	Preventive Establishment - -	469	
	Contingencies - - - -	21	
			1,302
THAYETMYO -	Establishment - - - -	494	
	Contingencies - - -	9	
			503
MOULMEIN -	Collector - - - - -	892	
	Appraising Establishment - -	204	
	Establishment - - - -	942	
	Preventive Establishment - -	1,662	
	Contingencies - - - -	72	
			3,772
MERGUI -	Establishment - - - -	126	
	Contingencies - - - -	81	
			207
TAVOY - -	Establishment - - - -	94	
	Preventive Establishment - -	63	
	Contingencies - - - -	7	
			164
TOUNGHOO -	Establishment - - - -	60	
			60
AKYAB - -	Collector - - - - -	587	
	Appraising Establishment - -	240	
	Establishment - - - -	774	
	Preventive Establishment - -	917	
	Contingencies - - - -	89	
			2,607
	TOTAL, BRITISH BURMAH - - -		20,252
BENGAL.			
CALCUTTA -	Salaries of Collector, and Deputy and Assistant Collectors - -	6,017	
	Appraising Establishment - -	7,589	
	Clerks, Servants, &c. - - -	8,695	
	Preventive Establishment - -	35,183	
	Wharf Establishment - - -	4,425	
	Contingencies - - - -	912	
			62,821
CHITTAGONG	Salaries of Collector and Deputy Collector - - - - -	1,161	
	Office and other Establishments -	656	
	Preventive Establishment - -	792	
	Wharf Establishment - - -	65	
	Contingencies - - - -	43	
			2,717
BALASORE -	Office and other Establishments -	159	
	Preventive Establishment - -	369	
	Contingencies - - - -	69	
			597
CUTTACK -	Establishment - - - -	586	
	Preventive Establishment - -	75	
	Contingencies - - - -	6	
			667
POOREE -	Fixed and Contingent Charges -	157	
			157
	TOTAL, BENGAL - - -		66,959
MADRAS.			
AT THE PRESIDENCY.	Collector of Sea Customs - -	2,688	
	Deputy Collector - - - -	853	
	Appraisers - - - - -	1,394	
	Establishment - - - -	3,618	
	Contingencies - - - -	568	
			9,121
GANJAM -	Establishment - - - -	689	
	Contingencies - - - -	134	
			823
VIZAGAPATAM	Establishment - - - -	614	
	Contingencies - - - -	84	
			698
	Carried forward - - - £.		10,642

		£.	£.
MADRAS—*continued.*			
	Brought forward - - -	-	10,642
GODAVERY -	Establishment - - - -	624	
	Contingencies - - - -	40	
	Land Customs, Establishment, and Contingencies - - - -	75	
			739
KISTNA - -	Establishment - - - -	280	
	Contingencies - - - -	75	
			355
NELLORE -	Establishment - - - -	345	
	Contingencies - - - -	16	
			361
SOUTH ARCOT	Establishment - - - -	319	
	Contingencies - - - -	161	
	Land Customs, Establishment, and Contingencies - - - -	1,047	
			1,527
TANJORE -	Establishment - - - -	881	
	Contingencies - - - -	80	
	Land Customs, Establishment, and Contingencies - - - -	246	
			1,207
MADURA -	Establishment - - - -	390	
	Contingencies - - - -	74	
			464
TINNEVELLY	Establishment - - - -	414	
	Contingencies - - - -	89	
			503
SOUTH CANARA	Establishment - - - -	689	
	Contingencies - - - -	101	
			790
MALABAR -	Establishment - - - -	1,772	
	Contingencies - - - -	224	
	Land Customs, Establishment, and Contingencies - - - -	144	
			2,140
	TOTAL, MADRAS - - -		18,728
BOMBAY.			
AT THE PRESIDENCY.	Salaries of Commissioner and Assistant Commissioner of Customs	3,981	
	Establishment - - - -	2,474	
	Contingencies - - - -	354	
			6,809
PRESIDENCY DIVISION.	Salaries of Deputy and Assistant Commissioners - - - -	4,901	
	Appraising Establishment - -	1,495	
	Clerks, Servants, &c. - - -	13,377	
	Preventive Establishment - -	13,566	
	Wharf Establishment - - -	4,821	
	Contingencies - - - -	2,509	
			40,669
GUZERAT DIVISION.	Salaries of Deputy and Assistant Commissioners - - - -	900	
	Establishment - - - -	3,581	
	Contingencies - - - -	873	
			5,354
KONKAN DIVISION.	Salaries of Deputy and Assistant Commissioners - - - -	2,340	
	Establishment - - - -	9,223	
	Contingencies - - - -	4,035	
			15,598
KURRACHEE DIVISION.	Salaries of Collector and Assistant Collector - - - - -	1,680	
	Establishment - - - -	3,202	
	Contingencies - - - -	287	
			5,169
	Land Customs.		
GUZERAT DIVISION.	Establishment - - - -	1,274	
	Contingencies - - -	349	
			1,623
KONKAN DIVISION.	Establishment - - - -	3,730	
	Contingencies - - - -	696	
			4,426
	TOTAL, BOMBAY - - -		79,648
	TOTAL CHARGES IN INDIA - £.		185,587
	CHARGES IN ENGLAND.		
	Stores for India: Gauging Instruments, &c.:		
	For Bengal - - - - -	16	
	„ Bombay - - - - -	128	
			144
	TOTAL, CUSTOMS CHARGES - - £.		185,731

N.B.—Collection of the Land Customs duties in the Bengal Presidency is made by the Salt Preventive Establishment, hence no separate charge is shown.

No. 13 A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1876.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Seaborne.	Duty Levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
India: General and Political -	92,962	- -	- -	- -	- -	57	93,019
Oudh - - - - - -	- -	1,157	- -	- -	- -	330	1,487
Central Provinces - - -	- -	- -	- -	- -	18,867	199	19,066
British Burmah - - -	- -	4,899	11,133	- -	- -	- -	16,032
Bengal - - - - - -	- -	98,244	1,998,045	445,855	- -	19,409	2,561,553
North Western Provinces - -	- -	9,568	- -	- -	515,199	3,743	528,510
Punjab - - - - - -	* 368,894	- -	- -	- -	409,264	12,360	790,518
Madras - - - - - -	*1,333,936	3,668	34	13,749	- -	2,402	1,353,789
Bombay - - - - - -	6,822	778,087	111	9,336	† 80,405	5,680	880,441
TOTAL - - - £.	1,802,614	895,623	2,009,323	468,940	1,023,735	44,180	6,244,415

* Including duty.

† Including Inland Customs mileage duty, 57,215 *l.*

No. 13 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1876.

INDIA—General and Political.	£.	£.	£.
Salaries of Commissioner,* Deputy and Assistant Commissioners, and Collectors -	14,312		
Office Establishment - - - - - - - - - - - -	9,241		
Preventive Establishment - - - - - - - - - - -	129,679		
Rent of Sambhur Lake paid to the Maharajahs of Joudhpoor and Jeypoor - -	70,000		
House and Office Rent - - - - - - - - - - -	1,056		
Rewards - - - - - - - - - - - - -	1,139		
Commission on Salt Tax Collections - - - - - - - - -	992		
Charges for excavating Salt - - - - - - - - -	5,111		
Expenses for working Tramways - - - - - - - - -	4,319		
Road Toll on Salt from Mayo Mines - - - - - - - - -	1,243		
Petty Constructions and Repairs - - - - - - - - -	4,745		
Compensation for Land - - - - - - - - - -	745		
Manufacture and Storage - - - - - - - - - -	3,476		
Purchase of Service Postage Stamps - - - - - - - - -	499		
Travelling Expenses - - - - - - - - - - -	2,620		
Miscellaneous Contingent Charges - - - - - - - - -	3,030		
		252,207	
Carried forward - - - £.		252,207	—

* This Officer superintends also the Land Customs line in the Punjab and the Central Provinces.

No. 13 B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1876—*continued.*

			£.	£.
Brought forward			252,207	—
British Burmah.		£.		
Commission on Collections of Salt Tax		421		
			421	
Bengal.				
Salaries of Superintendents of the Sulkea, Hidgellee, and Pooree Salt Warehouses		1,008		
Pay of Intendants, Clerks, Servants, &c.		2,208		
Preventive Establishment and Contingencies		7,639		
Miscellaneous Contingencies		508		
			11,363	
Madras.				
Salaries of Deputy Collectors		6,082		
Establishment		19,090		
Travelling and Tentage Allowances		1,741		
Petty Constructions and Repairs		18,422		
Purchase of Salt		119,483		
Conveying and Storing Salt		16,584		
Cost and Repairs of Salt Machines, and Miscellaneous Contingencies		5,635		
			187,037	

Bombay.

	Presidency Division.	Guzerat Division.	Konkan Division.	Sind Division.			
	£.	£.	£.	£.			
Salary of Commissioner and Staff*	–	–	–	–	—		
Salaries of Collector and Assistant Collectors	3,075	1,869	1,725	–	6,669		
Superintendent and Petty Officers	761	2,302	2,209	–	5,272		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,675	12,432	13,845	1,043	31,995		
Travelling Allowances and Charges	642	803	1,180	–	2,625		
Office Expenses and Miscellaneous Contingent Charges	4,948	3,085	1,425	83	9,541		
	14,101	20,491	20,384	1,126	56,102	56,102	
Total Charges in India						£.	507,130

Charges in England:

Stores for India; Gauging Instruments and Hydrometers:	£.		
For Bengal	154		
For Madras	38		
		192	
Passage from India and Balance of Salary of a Mechanic employed in the Mayo Salt Mines		88	
			280
Total Charges under Salt			£. 507,410

* Taken entirely under Customs.

No. 13 c.—ACCOUNT of SALT STORE for the Year ended 31st March 1876.

	INDIA.		PUNJAB.		MADRAS.	
	Quantity.	Value at Selling Price.	Quantity.	Value at Selling Price.	Quantity.	Value at Selling Price.
	Mds.	£.	*Mds.*	£.	*Mds.*	£.
Salt in Store on 1st April 1875	4,022,169	249,588	138,874	41,662	5,303,919	2,996,777
Manufactured, excavated, or purchased during the Year	1,712,680	99,014	1,636,205	374,359	10,451,248	
	5,734,849	348,602	1,775,079	416,021	15,755,167	2,996,777
Removed by purchasers during the Year	1,718,386	92,962	1,622,411	370,221	7,598,387	1,333,936
Balance on 31st March 1876	4,016,463	255,640	152,668	45,800	8,156,780	1,662,841

No. 14 A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1876.

	£.	£.
BENGAL.		
Proceeds of 45,510 chests sold by auction in Calcutta for export, being at the average rate of *Rs.* 1,259. 2. 11. per chest	5,730,708	
Value of 5,700 maunds and 18 seers of opium, at the rate of *Rs.* 7. 4. per seer, issued to Excise Department in Oudh, North Western Provinces, Bengal, Assam, British Burmah, Port Blair, and Sumbulpore, to be retailed for consumption in India under Revenue Regulations, 165,313 *l.*	* 173,352	
Miscellaneous Receipts of Opium Department	17,868	
TOTAL BENGAL OPIUM	£.	5,921,928
BOMBAY.		
Duty realised on 42,490½ chests of Malwa Opium, at 600 rupees per chest	2,549,435	
Confiscations and Miscellaneous Receipts	62	
TOTAL BOMBAY OPIUM	£.	2,549,497
TOTAL OPIUM REVENUE	£.	8,471,425

* The actual realisations are more than the value of excise opium issued, owing to decrease in the stock remaining in the hands of Collectors at the end of the year.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE and COST of PRODUCTION.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1875	44,260	75,380	1,095	1,642
In Store at Factories on above date	- -	- -	515	773
	44,260	75,380	1,610	2,415
Produce of Season 1874-75	51,754	88,143	3,909	5,863
TOTAL	96,014	163,523	5,519	8,278
Sold by Auction from 1st April 1875 to 31st March 1876	45,510	77,509	—	—
Issued to Excise Department	- -	- -	3,800	5,700
Issued to Medical Department	- -	- -	11	16
TOTAL EXPENDED	45,510	77,509	3,811	5,716
Balance in Store in Calcutta on 31st March 1876	50,504	86,014	1,342	2,013
Balance in Factories	- -	- -	366	549
TOTAL BALANCE IN STORE ON 31ST MARCH 1876	50,504	86,014	1,708	2,562

COST OF PRODUCTION OF BENGAL OPIUM.

	£.	£.
Establishment and Contingent Charges of Patna Agency	- -	58,083
Establishment and Contingent Charges of Benares Agency	- -	60,904
Charges in Calcutta	- -	3,700
Cultivation and Manufacturing Charges for Opium of Season 1874-75 and previous years	1,465,148	
Cultivation and Manufacturing Charges for Opium of Season 1875-76	628,209	
		2,093,357
TOTAL CHARGES IN INDIA (BENGAL) £.		2,216,044
Add,—CHARGES IN ENGLAND:		
Stores for India: Machinery for use in Saw Mills attached to the Patna Agency		714
TOTAL CHARGES BENGAL £.		2,216,758

No. 14 C.—ABSTRACT ACCOUNT of CHARGES for COLLECTION of OPIUM REVENUE in BOMBAY.

	£.
*Salaries	434
Establishment	1,297
Contingent Charges	76
TOTAL £.	1,807

* The Commissioner of Customs, Salt and Opium, whose salary is all taken under the head "Customs," has the superintendence of this department in Bombay. The weighments and other duties performed in the Native States, where the opium is grown, are under the superintendence of British officers paid by the States concerned.

No. 15.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Sale of Court Fee Stamps	13,494	76,146	66,784	42,952	36,889	678,625	269,716	179,568	325,828	285,463	1,975,465
Sale of Commercial and other Stamps	9,746	17,435	29,264	18,054	14,225	221,921	83,084	65,769	172,282	137,641	769,421
Fines and Penalties	77	142	534	691	172	1,932	739	562	1,004	1,256	7,109
Miscellaneous	233	319	679	1,798	286	32,541	640	1,394	2,857	42,626	83,373
TOTAL £.	23,550	94,042	97,261	63,495	51,572	935,019	354,179	247,293	501,971	466,986	2,835,368
Deduct,—Refunds	385	1,009	1,334	1,075	146	11,613	3,399	1,703	10,537	5,355	36,556
NET REVENUE from STAMPS £.	23,165	93,033	95,927	62,420	51,426	923,406	350,780	245,590	491,434	461,631	2,798,812
CHARGES OF COLLECTION.											
Salary of the Superintendent or other Officers	519	138	87			1,800	1,098	668	1,190	1,861	7,136
Establishment of Superintendent or other Officers	138					3,946	299	159	2,085	2,738	9,365
Contingent Expenses, Packing Charges, &c.	87					1,437	63	72	391	513	2,563
Charges for the sale of Stamps, viz.:—											
Clerks and Servants	85		187	394		1,486	1,008	432		862	4,454
Commission to Vendors									1,315	4,498	5,813
Discount on sale of Court Fee Stamps	83	973		360	418	8,315		2,598	2,748	4,471	19,972
Discount on sale of General Stamps	375	419	994	364	431	6,359	2,128	2,465	5,663	243	19,441
Contingencies and Miscellaneous	23	49	103	46	59	623	216	549	281	431	2,380
TOTAL CHARGES in INDIA £.	566	2,185	1,284	1,170	908	23,966	4,812	6,943	13,673	15,617	71,124
CHARGES IN ENGLAND:											
Stores for India				41,834 * / 21,765 †					2,209	11,296	35,270
TOTAL CHARGES for COLLECTION of STAMP REVENUE £. 63,599									15,882	26,913	106,394

* Total charges in India for the Bengal Presidency.
† Total charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the charge in England cannot be divided among the several provinces.

No. 16.—ACCOUNT of RECEIPTS and CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1876.

CALCUTTA MINT.

	£.	£.
RECEIPTS.		
Seignorage on Silver	8,222	
Seignorage on Gold	84	
Assay Fees	445	
Gain in Coinage operations	47,032	
Miscellaneous Receipts	2,667	
TOTAL RECEIPTS £.		58,450
CHARGES.		
Establishment:	£.	
Direction and Office	7,097	
Civil Guard	461	
Bullion Establishment	1,231	
Mechanical and Operative Establishment	12,143	
Assay Establishment	4,747	
Office Expenses, &c.	6,783	
	32,462	
Loss of Weight in Coinage:		
Gold	87	
Silver	2,781	
Copper	632	
Loss by sale of worn and uncurrent Copper Coin	7,022	
	10,522	
		42,984
Charges in England—Stores for India		3,636
TOTAL CHARGES under the Head "MINT"		46,620
Add,—Charges on account of the Mint falling under other Heads of Service, viz.:—		
Additions, Alterations, and Repairs of Buildings	5,129	
Pensions and Gratuities to Mint Servants	563	
Value of Stationery supplied	45	
Value of Printing executed by Government Press	56	
House, Lighting, Police, and Water Rates	1,700	
Note.—This does not include Absentee and Pension Allowances in England.		7,493
TOTAL CHARGES £.		54,113
Estimated Value of Mint Buildings on the 31st March 1876 £.		161,421

AMOUNT COINED DURING THE YEAR.	Number.	Value. £.
Gold:		
15-Rupee pieces	11,433	17,150
Silver:		
Rupees	5,815,609	581,561
Half-Rupees	1,709,354	85,467
Quarter-Rupees	2,796,644	69,916
Eighth-Rupees	6,512,148	81,402
Copper:		
Quarter-Annas	36,236,800	56,620
Pies	4,646,400	2,420
5 Cents*	360,000	1,800
Cents*	9,961,000	19,562
Half-cents*	2,028,000	1,014
TOTAL COINAGE	70,077,388	£.916,912

* Coined for the Governments of the Straits Settlements and Ceylon.

No. 16.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1876—*continued*.

MADRAS MINT.	£.	£.
COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPT. 1869.		
RECEIPTS.		
Miscellaneous	300	300
TOTAL RECEIPTS	£.	300
CHARGES.	£.	
Establishment:		
Assay Establishment	330	
Loss by Sale of uncurrent Copper Coin and Copper Straps	2,257	
Conveyance of Copper Coin into the Interior	344	
		2,931
TOTAL CHARGES under Head "MINT"	£.	2,931
Add—Charges on account of the Mint falling under other Heads of Service, viz.:		
Pensions to Mint Servants		423
TOTAL CHARGES	£.	3,354
Estimated Value of Mint Buildings on 31st March 1876	£.	56,600
BOMBAY MINT.	£.	
RECEIPTS.		
Seignorage on Silver	33,062	
Assay Fees	197	
Gain in Coinage Operations	15,149	
Sale of Old Stores and Materials	143	
Miscellaneous Receipts	3,158	
TOTAL RECEIPTS	£.	51,709
CHARGES.		
Establishment:		
Direction and Office	6,472	
Operative Establishment	12,006	
Assay Establishment	4,234	
Office Expenses, &c.	768	
	23,480	
Loss of Weight in Coinage:		
Copper	70	
Silver and Copper Alloy	1,239	
Two-third Freight on Europe Stores	2,316	
Stores purchased locally	2,600	
Loss by sale of worn and uncurrent Copper Coins	6,656	
		36,361
Charges in England—Stores for India:		
Copper	17,539	
Miscellaneous	4,135	
		21,674
TOTAL CHARGES under Head "MINT"	£.	58,035
Add—Charges on account of the Mint falling under other Heads of Service, viz.:		
Additions, Alterations, and Repairs of Buildings	1,452	
Pensions to Mint Servants	1,046	
Value of Stationery supplied	25	
Value of Printing executed by Government Press	38	
		2,561
TOTAL CHARGES	£.	60,596
Estimated Value of Mint Buildings on 31st March 1876	£.	276,251

	Number.	Value.
AMOUNT COINED DURING THE YEAR.		£.
Silver:		
Rupees	15,283,588	1,528,359
Half-Rupees	1,022,840	51,142
Quarter-Rupees	5,238,848	130,971
Eighth-Rupees	1,712,000	21,400
Copper:		
Quarter-Annas	14,493,504	22,646
Pies	3,067,584	1,598
TOTAL COINAGE	40,818,364	£. 1,756,116

In England:			
Proceeds of Sales of Indian Coins sent to England for Assay			£. 30
Charges:		£.	£.
Cost of Assay of Indian Coins		40	
Stores for India, also shown above:	£.		
For Bengal	3,636		
For Bombay	21,674		
		25,310	
		£.	25,350

No. 17.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India* for the Year ended 31st March 1876.

RECEIPTS.	India.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	18,663	7,999	6,222	3,476	3,496	53,881	34,860	26,148	19,695	38,532	212,972
Sale of Postage Stamps:											
Ordinary Stamps	19,252*	6,454	7,781	11,053	5,835	101,259	37,314	34,525	62,231	85,569	371,273
Service Stamps	4,186	3,109	4,251	1,296	1,584	19,971	15,179	19,725	19,006	26,183	114,490
Mail Cart and Parcel Van Passenger Service	1,478	- -	- -	- -	- -	4,462	287	3,514	- -	- -	9,741
Fees, and Petty Receipts	223*	70	72	108	50	799	349	2,379	422	1,286	5,758
Bullock Train	41,942*	- -	31	- -	- -	2,866	3,393	32,788	- -	- -	81,020
Van Dâk	6,177	- -	- -	- -	- -	- -	- -	19,720	- -	- -	25,897
GROSS RECEIPTS £.	91,921	17,632	18,357	15,933	10,965	183,238	91,382	138,799	101,354	151,570	821,151
Deduct—											
Amount of Postage received in India and paid to the Postmaster General, London	- -	- -	- -	- -	- -	23,790	- -	- -	4,079	29,384	57,253
Refunds	26	20	10	7	4	57	24	61	68	24	301
	26	20	10	7	4	23,847	24	31	4,147	29,408	57,554
NET RECEIPTS of the POST OFFICE as stated in Account No. 1 £.	91,895	17,612	18,347	15,926	10,961	159,391	91,358	138,738	97,207	122,162	763,597
CHARGES.											
Chief Office, Calcutta:											
Director General, Deputy Director General, &c.	- -	- -	- -	- -	- -	4,201	- -	1,084	- -	- -	5,285
Compiler of Accounts and Inspecting Postmaster	- -	- -	- -	- -	- -	1,034	- -	- -	- -	- -	1,034
Office Establishment	- -	- -	- -	- -	- -	8,689	- -	216	- -	- -	8,905
Office Expenses	- -	- -	- -	- -	- -	604	- -	348	- -	- -	952
Presidency and District Offices:											
Postmasters General and Chief Inspectors	728	639	794	729	579	2,083	3,280	2,109	2,271	3,121	16,333
Postmasters of Calcutta, Madras, and Bombay, and Inspecting Postmasters	2,011	722	1,412	149	272	8,971	7,027	2,985	6,136	6,100	35,785
Office Establishments	15,931	7,062	8,664	5,498	4,170	67,169	46,459	30,596	40,213	64,195	289,957
Office Expenses	565	290	337	262	265	5,927	10,726	1,530	2,896	7,926	30,724
Travelling Expenses	670	409	561	219	174	3,352	2,264	1,385	1,691	1,420	12,145

Conveyance of Mails:											
Road Establishment	11,788	1,134	4,752	811	6,858	19,054	4,729	9,296	17,455	16,226	92,103
Ferry Establishment	- -	- -	29	- -	3	273	- -	- -	27	- -	332
Contingent Road Charges	410	32	89	35	52	876	194	120	354	483	2,645
Van Dâk Establishment	- -	- -	- -	- -	- -	- -	2,214	24,343	- -	- -	26,557
Bullock Train Establishment	78	14	13	- -	- -	14,704	5,077	46,535	- -	- -	66,421
Boat Establishment and Charges	- -	- -	12	354	288	1,297	18	48	111	628	2,756
Mail Cart Establishment and Charges	2,222	568	- -	- -	- -	8,337	5,511	18,134	2,423	18,980	56,175
Railway Charges	108	234	4	- -	- -	5,217	565	1,189	348	2,637	10,302
Discount on Sale of Postage Stamps	594	194	237	342	180	3,149	1,144	1,062	1,917	2,614	11,433
Miscellaneous Charges of Post Office	595†	363	160	5	33	1,331	2,641	3,291	160	1,629	10,208
Subsidies	- -	- -	- -	445	- -	76,383	- -	- -	- -	- -	76,828
Bounty Money	- -	- -	- -	3	- -	- -	- -	- -	28	41	72
TOTAL CHARGES in INDIA £.	35,700	11,661	17,064	8,852	12,874	232,651	91,849	144,271	76,080	126,000	756,952
CHARGES IN ENGLAND:					£. 554,922‡						
Stores for India					7,056§				1,522	1,277	9,855
					£. 561,978			£.	77,552	127,277	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury										48,000	
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad										4,800	
Pay of the Director General while on Special Duty, and Compensation awarded on Recovery of Stamps saved from the wreck of the "Dhoolia"										2,472	
											55,272
TOTAL CHARGES in ENGLAND £.											65,127
TOTAL CHARGES of the POST OFFICE £.											822,079

*Includes adjustment of Arrear Collections, viz.—

	£.
Ordinary Stamps	9
Fees and Petty Receipts	7
Bullock Train Receipts	50
	£. 66

† Includes adjustment of Arrear Charges—

	£.
Miscellaneous Charges of Post Office	72
	£. 72

‡ Total Charges in India for the Bengal Presidency.

§ The stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 18.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1876.

PARTICULARS.	Capital.	Revenue.	TOTAL.
RECEIPTS.	£.	£.	£.
INDIAN TELEGRAPH:			
Sale of Telegraph Stamps, deducting share of other Telegraph Administrations and Refunds to Senders of Messages	- -	192,538	192,538
Cash received for Transmission under exceptional circumstances (including other Telegraph Administrations)	- -	2,259	2,259
Cash Revenue from Hooghly River Line Offices and bearing and forward Messages	- -	1,763	1,763
Repetition deposits not repayable	- -	123	123
Revenue in Postage Stamps	- -	354	354
Under-charges recovered	- -	150	150
Interest on Capital Cost of Railway Lines and of first equipment of Railway Offices	- -	4,401	4,401
Miscellaneous	- -	3,209	3,209
TOTAL INDIAN TELEGRAPH £.	- -	204,797	204,797
Add,—Receipts of Ceylon Telegraph	- -	8,253	8,253
TOTAL £.	- -	213,050	213,050
INDO-EUROPEAN TELEGRAPH:			
In India	2,634	76,234	78,868
In England	13,364	3,758	17,122
TOTAL £.	15,998	79,992	95,990
TOTAL RECEIPTS:			
In India	2,634	289,284	291,918
In England	13,364	3,758	17,122
TOTAL £.	15,998	293,042	309,040
Deduct,—Refunds	- -	- -	2,536
NET RECEIPTS of the TELEGRAPH DEPARTMENT £.	- -	- -	306,504
CHARGES.			
INDIAN TELEGRAPH:			
Direction:			
Director General	- -	- -	2,925
Deputy Director General	- -	- -	2,116
Director of Construction	- -	- -	1,800
Director of Traffic	- -	- -	1,686
Electrician	- -	- -	1,200
Special Grant to Electrician	- -	- -	600
Superintendents and Assistant Superintendents	- -	- -	3,410
Assistant Instrument-maker	- -	-	240
Clerks and Servants	- -	-	1,914
Allowances	- -	- -	369
Rent	- -	- -	300
Travelling Charges	- -	- -	1,254
Contingencies	- -	- -	537
Tools and Plant	- -	- -	1,082
	4,063	15,370	19,433
Carried forward £.	4,063	15,370	19,433

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1876—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*	£.	£.	£.
INDIAN TELEGRAPH—*continued.*			
Brought forward	4,063	15,370	19,433
Accounts:			
Examiner and Assistant Examiner	- -	- -	1,397
Establishment	- -	- -	3,765
Allowances	- -	- -	198
Rent	- -	- -	300
Contingencies	- -	- -	172
Tools and Plant	- -	- -	258
	1,274	4,816	6,090
Check Office:			
Salaries of Superintendent and Assistant Superintendents	- -	- -	1,082
Establishment	- -	- -	2,338
Allowances	- -	- -	89
Contingencies	- -	- -	114
Tools and Plant	- -	- -	269
	—	3,892	3,892
Superintendence:			
Salaries of Superintendents and Assistant Superintendents	- -	- -	48,643
Establishment	- -	- -	4,499
Allowances	- -	- -	836
Rent	- -	- -	210
Travelling Charges	- -	- -	10,288
Contingencies	- -	- -	799
Tools and Plant	- -	- -	1,691
	10,675	56,291	66,966
Line Maintenance:			
Establishment	- -	- -	10,243
Allowances	- -	- -	106
Travelling Charges	- -	- -	1,819
Contingencies	- -	- -	60
Tools and Plant	- -	- -	930
	—	—	13,158
Deduct,—Amount recovered from Railways and Native States for outlay incurred on Line maintenance under guarantee	- -	- -	2,922
	—	10,236	10,236
Signalling:			
Telegraph Masters, Signallers, Clerks, Messengers, and Servants	- -	- -	106,581
Pegu, Exposure, House, and other Allowances	- -	- -	15,298
Rent	- -	- -	3,878
Travelling Allowances	- -	- -	3,477
Contingencies	- -	- -	5,308
Tools and Plant	- -	- -	17,408
	—	—	151,950
Deduct,—Amount recovered from Railways and Native States for Charges incurred on Lines under guarantee	- -	- -	5,111
	—	146,839	146,839
Stores and Workshops:			
Salaries of Superintendent and Assistant Superintendents	- -	- -	1,775
Establishment	- -	- -	4,837
Special, House, Conveyance, and other Allowances	- -	- -	464
Travelling Charges	- -	- -	44
Contingencies	- -	- -	310
Tools and Plant	—	—	—
	—	—	7,430
Deduct,—Amount charged against Stores	- -	- -	7,430
Share due to Ceylon	- -	1,064	1,064
	—	1,064	8,494
NET TOTAL £.	16,012	236,380	252,392
Carried forward £.	16,012	236,380	252,392

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1876—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*	£.	£.	£.
INDIAN TELEGRAPH—*continued.*			
Brought forward - - -	16,012	236,380	252,392
CONSTRUCTION CHARGES:			
State Railway Lines of Telegraph:			
Indus Valley State Railway:			
From Sukkur to Sehwan - - - - - - - -	14,360	- -	14,360
„ Khanpore to Rohree - - - - - - - -	11,764	- -	11,764
Neemuch State Railway:			
From Indore to Rutlam and Futtiabad to Oojein - - -	7,686	- -	7,686
Tirhoot State Railway:			
From Durbunga to Somastipore - - - - - - -	1,033	- -	1,033
„ Dulsingserai to Mozufferpore - - - - - -	2,722	- -	2,722
	37,565	- -	37,565
Guaranteed Railway Lines of Telegraph:			
Purchase of Bombay, Baroda, and Central India Lines of Telegraph - - - - - - - - - - - -	20,821	- -	20,821
Transferring the above lines to Government posts, and adding a third wire from Dadur to Suburmuttee - - - - -	12,942	- -	12,942
	33,763	- -	33,763
Government Telegraph Lines:			
From Moulmein to Amherst - - - - - - -	1,666	- -	1,666
„ Bassein to Diamond Island - - - - - - -	2,173	- -	2,173
„ Wudwan to Rajkote - - - - - - - -	2,402	- -	2,402
„ Sambhur to Ajmere - - - - - - - -	2,428	- -	2,428
„ Trichinopoly to Madura, Tinnevelly, and Tuticorin -	17,202	- -	17,202
„ Nynee to Jubbulpore - - - - - - - -	1,149	- -	1,149
„ Sholapore to Raichore - - - - - - - -	1,644	- -	1,644
„ Lanowlee to Sholapore - - - - - - - -	2,018	- -	2,018
„ Jubbulpore to Bhosawul - - - - - - - -	3,595	- -	3,595
„ Agra to Jeypore - - - - - - - - -	1,832	- -	1,832
„ Dengam to Omerkote - - - - - - - -	6,253	- -	6,253
„ Rangoon to Prome - - - - - - - -	3,749	- -	3,749
Other Lines - - - - - - - - - - -	12,294	- -	12,294
	58,405	- -	58,405
TOTAL CONSTRUCTION CHARGES - - - £.	129,733	- -	129,733
First equipment of Offices, &c. - - - - - -	2,844	- -	2,844
Workshop Plant and Addition to Machinery - - -	515	- -	515
Repairs of Lines - - - - - - - - - -	- -	22,862	22,862
Losses of Cash - - - - - - - - - -	- -	71	71
Suspense - - - - - - - - - - -	7,272	- -	7,272
	10,631	22,933	33,564
TOTAL CHARGES - - - £.	156,376	259,313	415,689
Less,—Variation in balance of Stock, London Invoices, &c. - - - - - - - £. 46,226			
Expenditure charged against the Grant of other Departments included above £. 2,602			
Expenditure in England - - - £. 47,378			
	96,206	- -	96,206
TOTAL in INDIA - - - £.	60,170	259,313	319,483
IN ENGLAND:			
Stores for India - - - - - - - - - -	47,378	- -	47,378
Absentee Allowances - - - - - - - - -	- -	3,899	3,899
Pay and Travelling Expenses of the Director General while on special duty, share of Expenses of International Telegraph Office at Berne, &c. - - - - - - - -	- -	2,540	2,540
TOTAL in ENGLAND - - - £.	47,378	6,439	53,817
TOTAL INDIAN TELEGRAPH - - - £.	107,548	265,752	373,300

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1876—*continued.*

PARTICULARS.		Capital.	Revenue.	Total.
CHARGES—*continued.*				
INDO-EUROPEAN TELEGRAPH.		£.	£.	£.
Persian Gulf Section :				
Direction :				
Salaries of Deputy Director and Traffic Manager, including Office Establishment		- -	- -	3,951
Allowances		- -	- -	6
Travelling Charges		- -	- -	87
Contingencies		- -	- -	308
		—	4,352	4,352
Accounts :				
Establishment		- -	- -	169
Contingencies		- -	- -	50
		—	219	219
Superintendence and Working :				
Salaries of Superintendents and Assistant Superintendents		- -	- -	2,664
Clerks and Signallers		- -	- -	10,698
Medical Establishment		- -	- -	612
Petty Establishment		- -	- -	733
Boat Establishment		- -	- -	238
Travelling Charges		- -	- -	1,098
Contingencies		- -	- -	2,555
		10	18,588	18,598
Line Maintenance :				
Line Conservancy Establishment		- -	- -	2,334
Cable Conservancy Establishment		- -	- -	2,719
Travelling Charges		- -	- -	254
Contingencies		- -	- -	646
		—	6,453	6,453
Stores :				
Establishment		- -	- -	1,625
Contingencies		- -	- -	159
		—	1,784	1,784
Political Charges :				
Moiety of Political Agent's Salary and of Escort Establishment		- -	- -	919
Presents to and Entertainments of Chiefs		- -	- -	78
Travelling and Contingent Charges		- -	- -	149
Subsidies		- -	- -	2,451
		—	3,597	3,597
Repairs		- -	2,853	2,853
Suspense		556	- -	556
		556	2,853	3,409
	£.	566	37,846	38,412
Less,—Variation in Balance of Stock, London Invoices, &c.	667			
Expenditure in England	1,965			
Ditto charged against the grant of other Departments included above	486			
		- -	3,118	3,118
Net Total—Persian Gulf Section - £.		566	34,728	35,294

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1876—*continued.*

PARTICULARS.		Capital.	Revenue.	Total.
CHARGES—*continued.*				
INDO-EUROPEAN TELEGRAPH—*continued.*		£.	£.	£.
NET TOTAL—PERSIAN GULF SECTION—Brought forward		566	34,728	35,294
PERSIAN SECTION:				
Direction:				
Salaries of Director, including Office Establishment		- -	- -	2,423
Allowances		- -	- -	103
Printing Charges		- -	- -	49
Contingencies		- -	- -	47
		—	2,627	2,627
Accounts:				
Establishment		- -	- -	277
Contingencies		- -	- -	77
		—	354	354
Superintendence and Working:				
Salaries of Superintendents and Assistant Superintendents		- -	- -	2,755
Clerks and Signallers, including Petty Establishment		- -	- -	4,649
Medical Establishment		- -	- -	1,426
Travelling Charges		- -	- -	1,036
Contingencies		- -	- -	1,518
		588	10,796	11,384
Line Maintenance:				
Salaries of Inspectors and Establishment		- -	- -	2,383
Allowances		—	—	—
Travelling Charges		- -	- -	365
Contingencies		- -	- -	1
Store Establishment		- -	- -	194
Store Allowances		—	—	—
Store Travelling Charges		—	—	—
Store Contingencies		—	—	—
Tools and Plant			—	
		—	2,943	2,943
Construction Charges:				
Completion of Erection of third Wire from Bushire to Teheran		743	- -	743
Erection of Iron Posts to replace Wooden Posts from Bushire to Kashan		7,184	- -	7,184
Constructing a line of Telegraph from Telegraph Office at Teheran to Director's Summer Residence at Gulahek		20	- -	20
		7,947	- -	7,947
Repairs		- -	648	648
Suspense		2,366	- -	2,366
Losses of Cash		-	2,179	2,179
		2,366	2,827	5,193
		10,901	19,547	30,448
Less,—Expenditure in England (£. 3,690)				
Variation in Store Balance (£. 400)		4,090	-	4,090
NET TOTAL—PERSIAN SECTION	£.	6,811	19,547	26,358
TOTAL in INDIA	£.	7,377	54,275	61,652
TOTAL in ENGLAND	£.	3,690	9,628	13,318
TOTAL, INDO-EUROPEAN TELEGRAPH DEPARTMENT	£.	11,067	63,903	74,970
Add,—The following Charges incurred in Public Works and Marine Departments, Bombay:				
In Public Works Department		908	816	1,724
In Marine Department		- -	8,322	8,322
		908	9,138	10,046
GRAND TOTAL INDO-EUROPEAN TELEGRAPH	£.	11,975	73,041	85,016

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1876—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*	£.	£.	£.
CEYLON TELEGRAPH:			
Superintendence:			
Salaries of Superintendent and Assistant Superintendents	- -	- -	1,979
Clerks and Servants	- -	- -	185
Travelling Charges	- -	- -	556
Contingencies	- -	- -	108
Share of Direction, &c.	- -	- -	1,064
Tools and Plant	- -	- -	133
	429	3,596	4,025
Line Maintenance:			
Inspectors and Sub-Inspectors	- -	- -	309
Carpenters and Cable Guards	- -	- -	671
Travelling Charges	- -	- -	11
Contingencies	—	—	—
	—	991	991
Signalling:			
Telegraph Masters and Signallers	- -	- -	2,154
Clerks, Messengers and Servants	- -	- -	547
Telegraph Masters' House, Special, and other Allowances	- -	- -	603
Rent	- -	- -	439
Travelling Charges	- -	- -	143
Contingencies	- -	- -	136
Tools and Plant	- -	- -	303
	—	4,325	4,325
NET TOTAL £.	429	8,912	9,341
Works	2,661	- -	2,661
Repairs	- -	2,279	2,279
TOTAL, CEYLON TELEGRAPH £.	3,090	11,191	14,281
RED SEA AND INDIA TELEGRAPH:			
IN ENGLAND:			
Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39)	18,027	- -	18,027

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1876—*continued*.

ABSTRACT.

PARTICULARS.	Capital.	Revenue.	TOTAL.
CHARGES.	£.	£.	£.
IN INDIA:			
Indian Telegraph - - - - - -	60,170	259,313	319,483
Ceylon Telegraph - - - - - -	3,090	11,191	14,281
TOTAL - - - £.	63,260	270,504	333,764
INDO-EUROPEAN TELEGRAPH:			
Persian Gulf Section - - - - - -	566	34,728	35,294
Persian Section - - - - - - -	6,811	19,547	26,358
TOTAL - - - £.	7,377	54,275	61,652
Add,—Charges incurred in Public Works and Marine Departments, Bombay	908	9,138	10,046
TOTAL INDO-EUROPEAN TELEGRAPH - £.	8,285	63,413	71,698
TOTAL IN INDIA { In Telegraph Department	70,637	324,779	395,416
TOTAL IN INDIA { In other Departments -	908	9,138	10,046
£.	71,545	333,917	405,462
IN ENGLAND:			
Indian Telegraph - - - - - -	47,378	6,439	53,817
Indo-European Telegraph - - - -	3,690	9,628	13,318
Red Sea and India Telegraph - - -	18,027	- -	18,027
TOTAL in ENGLAND - - - £.	69,095	16,067	85,162
GRAND TOTALS:			
INDIAN TELEGRAPH - - - - - -	107,548	265,752	373,300
CEYLON TELEGRAPH - - - - - -	3,090	11,191	14,281
INDO-EUROPEAN TELEGRAPH - - -	11,975	73,041	85,016
RED SEA and INDIA TELEGRAPH - -	18,027	- -	18,027
TOTAL - - - { In Telegraph Department	139,732	340,846	480,578
TOTAL - - - { In other Departments -	908	9,138	10,046
£.	140,640	349,984	490,624

No. 19 A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Sale Proceeds of Unclaimed and Escheated Property -	452	459	2,104	748	433	3,197	1,819	1,541	1,418	2,390	14,561
Court Fees realised in Cash - - - - -	75	2,204	8	11	188	76	7,765	- -	171	- -	10,498
General Fees, Fines, and Forfeitures - - - -	1,788	7,483	11,936	19,056	7,823	64,539	40,801	41,541	41,379	23,311	259,657
Convict Settlement at Port Blair - - - -	23,787	- -	- -	- -	- -	- -	- -	- -	- -	- -	23,787
Miscellaneous - - - - - - - - -	1,242	54	492	220	70	523	916	974	411	2,587	7,489
TOTAL - - - £.	27,344	10,200	14,540	20,035	8,514	68,335	51,301	44,056	43,379	28,288	315,992
Deduct—Refunds - - - - -	106	728	1,787	6,732	1,216	12,028	4,106	3,605	4,054	3,048	37,410
NET RECEIPTS UNDER LAW AND JUSTICE - - £.	27,238	9,472	12,753	13,303	7,298	56,307	47,195	40,451	39,325	25,240	278,582

No. 19 B.—ACCOUNT of CHARGES under LAW and JUSTICE, for the Year ended 31st March 1876.

	£.	£.	£.
INDIA—GENERAL and POLITICAL.			
Civil and Sessions Courts	- -	2,100	
Small Cause Court Establishments	- -	453	
Cantonment Magistrates: Salaries, Establishments, and Contingencies	- -	8,332	
Thuggee and Dacoity	- -	9,459	
Convict Charges at Port Blair:			
Salary and Establishment of the Superintendent	10,501		
Police Establishment	7,947		
Medical, Commissariat, and other Establishments	9,670		
Commissariat Supplies	44,874		
Stores, Clothing, Tools, &c.	6,496		
Passage and Subsistence Money to Convicts	32,535		
Miscellaneous Services, Supplies, and Contingencies	5,300		
		117,323	
Convict Charges in the Straits Settlements	- -	768	
			138,435
OUDH.			
Judicial Commissioner: Salary, Establishment, and Contingencies	- -	6,045	
Civil and Sessions Courts: Salary, Establishment, and Contingencies	- -	10,297	
Courts of Small Causes: Salary, Establishment, and Contingencies	- -	1,438	
Criminal Courts:			
Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners	25,084		
Salaries of Cantonment and City Magistrates	3,417		
Establishment	14,641		
Diet Money to Witnesses	3,210		
Service Postage	609		
Miscellaneous Contingencies (including Travelling Allowances)	2,470		
		49,431	
			67,211
CENTRAL PROVINCES.			
Judicial Commissioner: Salary, Establishment, and Contingent Charges	- -	5,695	
Courts of Small Causes: Salary, Establishment, and Contingent Charges	- -	3,300	
Criminal Courts:			
Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners	27,452		
Salaries of Cantonment Magistrates	3,057		
Establishment	16,258		
Travelling Allowances	1,406		
Diet Money to Witnesses and Prisoners under Trial	994		
Service of Processes	5,390		
Service Postage	872		
Miscellaneous Contingencies	2,646		
		58,075	
			67,070
BRITISH BURMAH.			
Recorder's Court: Salary, Establishment, and Contingencies	- -	4,612	
Law Officers	- -	1,975	
Judicial Commissioner	- -	4,351	
Civil and Sessions Court	- -	3,033	
Courts of Small Causes	- -	2,490	
Criminal Courts:			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	29,997		
Salaries of Magistrates and Extra Moonsiffs	7,346		
Salaries of Cantonment Magistrates	239		
Establishment	10,858		
Service of Processes	7,342		
Travelling Allowances	1,509		
Contingent Charges	1,588		
		58,879	
			75,340
ASSAM.			
Civil and Sessions Courts: Salaries, Establishments, and Contingencies	- -	16,030	
Law Officers	- -	205	
Criminal Courts:			
Moiety of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates, and Deputy, Assistant, and Extra Assistant Commissioners	19,747		
Establishment	8,837		
Travelling Allowances	1,289		
Service of Processes	810		
Miscellaneous Contingencies	1,404		
		32,087	48,322
	Carried forward - - - £.		396,378

No. 19 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	- -	396,378
BENGAL.	£.	
Salaries of High Court Judges - - - - - - - - -	59,725	
High Court, Appellate Branch: Establishment and Contingencies - -	28,222	
High Court, Original Branch: Establishment and Contingencies - -	19,804	
		107,751
Law Officers: Salaries, Establishment, and Contingencies - - -	- -	15,736
Coroner's Court - - - - - - - - - - - - -	- -	1,158
Justices of the Peace - - - - - - - - - - -	- -	4,936
Civil and Sessions Courts:		
Salaries of Civil and Sessions Judges and Subordinate Judges - -	183,168	
Establishment - - - - - - - - - - -	63,046	
Service of Processes - - - - - - - - -	49,736	
Travelling Allowances - - - - - - - - -	2,335	
Diet of Witnesses - - - - - - - - - -	1,744	
Country Stationery - - - - - - - - -	3,679	
Service Postage - - - - - - - - - -	1,588	
Contingent Charges - - - - - - - - -	3,559	
		308,855
Courts of Small Causes - - - - - - - - - -	- -	27,194
Criminal Courts:		
Moiety of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates, Deputy, Assistant, and Extra Assistant Commissioners -	126,495	
Salaries of Cantonment Magistrates - - - - - - - -	3,574	
Establishment - - - - - - - - - -	32,085	
Travelling Allowances - - - - - - - - -	5,364	
Service Postage - - - - - - - - - -	1,634	
Fees to Pleaders in Sessions Cases - - - - - - - -	3,176	
Other Contingencies - - - - - - - - -	14,356	
		186,684
		652,314
NORTH WESTERN PROVINCES.		
Salaries of High Court Judges - - - - - - - - -	23,835	
Establishment and Contingencies of High Court - - - - -	10,699	
		34,534
Law Officers: Salaries, Establishment, &c. - - - - - - -	- -	1,961
Civil and Sessions Courts:		
Salaries of Civil and Sessions Judges and Subordinate Judges - -	88,081	
Establishment - - - - - - - - - -	37,927	
Service of Processes - - - - - - - - -	29,984	
Service Postage - - - - - - - - - -	465	
Contingent Charges - - - - - - - - -	3,631	
		160,088
Courts of Small Causes - - - - - - - - - -	- -	4,435
Criminal Courts:		
Moiety of Salaries of Magistrates, Joint, and Assistant Magistrates -	64,072	
Moiety of Salaries of Deputy and Assistant Commissioners - -	7,931	
Salaries of Cantonment Magistrates - - - - - - - -	9,983	
Establishment - - - - - - - - - -	18,872	
Travelling Allowances - - - - - - - - -	3,067	
Service Postage - - - - - - - - - -	914	
Other Contingencies - - - - - - - - -	9,233	
		114,072
		315,090
PUNJAB.		
Salaries of Chief Court Judges - - - - - - - - -	- -	12,264
Establishment and Contingencies of Chief Court - - - - - -	- -	7,228
Law Officers - - - - - - - - - - - -	- -	2,213
Civil and Sessions Courts - - - - - - - - - -	- -	40,952
Courts of Small Causes - - - - - - - - - -	- -	8,402
Criminal Courts:		
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - - - - -	65,164	
Salaries of Cantonment Magistrates - - - - - - - -	8,934	
Establishment - - - - - - - - - -	32,212	
Travelling Allowances - - - - - - - - -	2,623	
Diet Money to Witnesses and Prisoners under Trial - - - -	2,129	
Country Stationery - - - - - - - - - -	1,774	
Service Postage - - - - - - - - - -	2,620	
Other Contingent Charges - - - - - - - - -	3,580	
		119,036
		190,095
Carried forward - - - £.		1,553,877

No. 19 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	- -	1,553,877
MADRAS.	£.	
Salaries of High Court Judges - - - - - - - - - -	- -	20,031
High Court, Appellate Branch: Establishment and Contingencies - -	- -	8,951
High Court, Original Branch: Establishment and Contingencies - -	- -	9,477
Law Officers, Administrator General, and Coroner's Court - - -	- -	7,519
Justices of the Peace - - - - - - - - - - -	- -	6,743
Civil and Sessions Courts:		
Salaries of Civil and Sessions Judges and Subordinate Judges - -	84,572	
Moiety of Salary of the Commissioner of the Neilgherry Hills and his Assistant - - - - - - - - - - -	1,644	
Establishment - - - - - - - - - -	40,715	
Service of Processes - - - - - - - - - -	59,599	
Diet of Witnesses - - - - - - - - - -	2,517	
Service Postage - - - - - - - - - -	587	
Contingent Charges - - - - - - - - - -	4,841	
		194,475
Courts of Small Causes - - - - - - - - - -	- -	20,795
Criminal Courts:		
One-fifth of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates - - - - - - - - - -	26,040	
Salaries of Cantonment Magistrates, Sub-Magistrates, &c. - -	5,861	
Moiety of Salaries of Officers of other Governments - - - -	374	
Establishment - - - - - - - - - -	44,547	
Travelling Allowances - - - - - - - - - -	4,872	
Contingent Charges - - - - - - - - - -	11,428	
		93,117
		361,108
BOMBAY.		
Salaries of High Court Judges - - - - - - - - - -	40,209	
High Court, Appellate Branch: Establishment and Contingencies - -	8,351	
High Court, Original Branch: Establishment and Contingencies - -	24,027	
		72,587
Law Officers, Administrator General, and Coroner's Court - - -	10,438	
Justices of the Peace, and the Petty Sessions Court - - - - -	9,148	
Judicial Commissioner - - - - - - - - - -	5,283	
		24,869
Civil and Sessions Courts:		
Salaries of Judges, Assistant and Subordinate Judges - - -	82,408	
Establishment - - - - - - - - - -	70,413	
Travelling Allowances - - - - - - - - - -	3,294	
Service Postage - - - - - - - - - -	759	
Other Contingencies - - - - - - - - - -	10,817	
		167,691
Courts of Small Causes - - - - - - - - - -	- -	25,935
Criminal Courts:		
Moiety of Salaries of Magistrates, Assistant, and Extra Assistant Magistrates - - - - - - - - - -	47,918	
Salaries of Deputy Magistrates, including the City Magistrate of Bombay - - - - - - - - - -	11,336	
Salaries of Cantonment and Railway Magistrates - - - -	6,832	
Establishment - - - - - - - - - -	35,707	
Travelling Allowances - - - - - - - - - -	13,900	
Service Postage - - - - - - - - - -	1,883	
Other Contingent Charges - - - - - - - - - -	11,363	
		128,939
		420,021
TOTAL CHARGES IN INDIA - - - £.		2,335,006
CHARGES IN ENGLAND.		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law reports - - -	147	
Maintenance in Tasmania of Convicts transported from India - - -	117	
		264
Stores for India; Books, Iron Safes, &c.:		
For Bengal - - - - - - - - - - -	1,135	
For Bombay - - - - - - - - - -	72	
		1,207
		1,471
TOTAL CHARGES UNDER LAW AND JUSTICE - - £.		2,336,477

No. 20 A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1876.

RECEIPTS.	India, General and Political.	British Burmah.	Bengal.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.
Pilotage Receipts	- - -	- - -	79,425	- - -	- - -	79,425
Dockyard Services and Supplies to Private Individuals:						
Hire of Docks, Warp Boats, &c.	- - -	- - -	4	- - -	2,239	2,243
Rent of Cables	- - -	- - -	- - -	205	- - -	205
Hire of Steamers	- - -	- - -	85	- - -	478	563
Wages and Miscellaneous	- - -	- - -	14,022	- - -	11,760	25,782
Sale Proceeds of Vessels and Stores:						
Stores, &c., for Vessels of the Royal Navy					17,595	
Stores, &c., for Indian Troop Service					8,544	
Stores, &c., for Military Department					953	
Stores, &c., for Public Works Department	- - -	196	22,171	976	77	71,448
Stores, &c., for Port Trust					3,518	
Stores, &c., for other Governments					2,869	
Miscellaneous					14,549	
Registration and other Fees:						
Fees realised at the Shipping Office	- - -	284	2,052		2,515	
Examination Fees	- - -	- - -	42		22	
Fees under Merchant Seamen's Act of 1854	- - -	- - -	11	66	- - -	5,492
Towage Fees	- - -	- - -	- - -		384	
Port Fees	- - -	- - -	- - -		116	
Freight, Passage, and Tonnage	- - -	- - -	48	- - -	- - -	48
Recoveries on account of Capitalised Pensions	- - -	- - -	934	- - -	1,225	2,159
Miscellaneous:						
Deductions for Mess Money	- - -	- - -	1,574	- - -	- - -	1,574
Coast Light Dues	- - -	7,859	- - -	- - -	- - -	7,859
Subscriptions to the Indian Navy Fund	- - -	- - -	- - -	- - -	251	251
Calcutta Port Receipts	- - -	- - -	23,883	- - -	- - -	23,883
Other Items	349	47	3,013	2	2,844	6,255
TOTAL MARINE RECEIPTS IN INDIA - - - £.	349	8,386	147,264	1,249	69,939	227,187
RECEIPT IN ENGLAND:						
Sum realised on the decease of an Officer of the late Indian Navy, being the amount of a life insurance accepted as part security for the Commutation of his Pension	- - -	- - -	- - -	- - -	700	700
£.	349	8,386	147,264	1,249	70,639	227,887
TOTAL MARINE RECEIPTS - - - £.						227,887

No. 20 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1876.

CHARGES.	£.	£.	£.
INDIA GENERAL AND POLITICAL.			
Marine Surveys.			
Her Majesty's Schooner "Constance":			
Pay to Officers and Crew	1,655		
Contingencies	271		
		1,926	
Gun-boat "Clyde":			
Pay to Officers and Crew	2,231		
Contingencies	286		
		2,517	
Brig "Guide":			
Pay to Officers and Crew	976		
Contingencies	45		
		1,021	
"Lady Lawrence":			
Pay to Officers and Crew	126		
Contingencies	2		
		128	
Stores and Coals supplied:			
To Schooner "Constance"	746		
To Gun-boat "Clyde"	687		
		1,433	
India Marine Survey		10,066	
			17,091
BRITISH BURMAH.			
Marine Establishments.			
Shipping Master	72		
Establishment	36		
		108	
Dockyard.			
Naval Storekeeper's Department.			
Establishment	360		
Contingencies	4		
		364	
Marine Pay and Allowances.			
Sea-going Vessels in Commission.			
Tonnage 405, Horse Power 120 — Steamer "Nemesis"		3,690	
Miscellaneous Repairs of Ships		4,938	
Victuals for Crews of Ships		381	
Coals and Fuel purchased in the Country		1,975	
Timber, Stores, &c., purchased in the Country		1,632	
Conveyance of Mails		7,800	
Miscellaneous.			
Passage, Freight, &c.		31	
Shipping Fees and Sundries		249	
Lighthouses and Ships		5,594	
Marine Pension and Gratuities		253	
			27,015
BENGAL.			
Master Attendant's, Dockyard, and Marine Establishments.			

	Salaries.	Establishment.	Contingencies.			
	£.	£.	£.			
Master Attendant	3,462	1,911	394			
Marine Court	330	–	–			
Marine Surgeon	24	12	–			
Shipping Office	987	458	99			
Agent for Transports	681	–	–			
Agent for Government Consignments	269	125	15			
Examiner of Dockyard Accounts	–	1,879	65			
Total £.	5,753	4,385	573	10,711		
Dockyard.						
Superintendent's Department	676	912	–			
Naval Storekeeper's Department	1,404	1,025	151			
Chief Engineer's Department	2,165	229	8			
Master Builder's Department	1,553	405	191			
Total £.	5,798	2,571	350	8,719		
					19,430	
Carried forward £.					19,430	44,106

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1876—*continued.*

Tonnage.	Horse Power.		£.	£.	£.
		Brought forward - - -		19,430	44,106
		BENGAL—*continued.*			
		Marine Pay and Allowances.	£.		
		Sea-going Vessels in Commission.			
470	200	Steamer "Undaunted" - - - - - -	19		
885	–	Sailing Vessel "Czarewitch" - - - - -	1,309		
609	150	Steamer "Enterprise" - - - - - - -	3,228		
1,300	250	Steamer "Tenasserim" - - - - - -	416		
		Contingencies - - - - - - - -	51		
				5,023	
		Sea-going Vessels out of Commission.			
330	120	Steamer "Irrawaddy" - - - - - - -	250		
885	–	Sailing Vessel "Czarewitch" - - - - -	354		
1,300	250	Steamer "Tenasserim" - - - - - -	1,580		
		Contingencies - - - - - - - -	41		
				2,225	
		Sea-going Vessels at other Ports.			
609	150	Steamer "Enterprise" - - - - - - -	691		
1,300	250	Steamer "Tenasserim" - - - - - -	427		
				1,118	
		Inland Vessels in Commission.			
271	200	Steamer "Jaboona" - - - - - - -	1,604		
391	120	Steamer "Sir William Peel" - - - - -	1,921		
208	60	Steamer "Teesta" - - - - - - - -	3,168		
295	90	Steamer "Koladyne" - - - - - - -	1,750		
357	170	Steamer "Prince Albert" - - - - - -	3,013		
299	90	Steamer "Koel" - - - - - - -	1,910		
–	–	"Sir Arthur Cotton" - - - - - - -	94		
400	–	Flat "Isla" - - - - - - - -	576		
304	–	Flat "Gogra" - - - - - - - -	404		
–	–	Flat "Star of Dacca" - - - - - - -	16		
400	–	Flat "Ganges" - - - - - - - -	463		
200	–	Flat "Konai" - - - - - - - -	507		
–	–	Hulk "Blenheim" - - - - - - - -	99		
10	5½	Steam Launch "Belvedere" - - - - - -	29		
Nos. 1 to 10 at 85 each	at 100 each	Screw Steamers - - - - - - - -	484		
Nos. 1 to 4 at 55 each	at 110 each	Paddle Steamers - - - - - - - -	278		
–	–	Ganges Canal Steamer - - - - - - -	5		
74	–	Schooner "Lady Lawrence" - - - - - -	3		
Nos. 1 to 17 at 51 each	–	Steam Barges - - - - - - - -	55		
20	12	Steamer "Flame" - - - - - - - -	127		
		Contingencies - - - - - - - -	603		
				17,109	
		Inland Vessels out of Commission.			
271	200	Steamer "Jaboona" - - - - - - -	71		
885	–	Ship "Czarewitch" - - - - - - -	236		
–	–	Hulk "Blenheim" - - - - - - - -	122		
304	–	Troop Boat "Gogra" - - - - - - -	138		
200	–	Troop Boat "Konai" - - - - - - -	169		
400	–	Flat "Ganges" - - - - - - - -	63		
–	–	Famine Flats - - - - - - - -	9		
Nos. 1 to 10 at 85 each	at 100 each	Screw Steamers - - - - - - - -	355		
Nos. 1 to 4 at 55 each	at 110 each	Paddle Steamers - - - - - - - -	38		
Nos. 1 to 17 at 51 each	–	Steam Barges - - - - - - - -	47		
		Carried forward - - - £.	1,248	44,905	44,106

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1876—*continued.*

Tonnage.	Horse Power.		£.	£.	£.
		Brought forward - - -	1,248	44,905	44,106
		BENGAL—*continued.*			
		MARINE PAY AND ALLOWANCES—*continued.*			
		Inland Vessels out of Commission—continued.			
–	–	Ganges Canal Steamer - - - - - - -	5		
74	–	Schooner "Lady Lawrence" - - - - - -	1		
10	$5\frac{1}{2}$	Steam Launch "Belvedere" - - - - - -	1		
		Contingencies, - - - - - - - - -	4		
		Other Vessels and Small Boats - - - - -	1,168		
		Unattached Pay of Officers of the Marine Service - -	100		
				2,527	
		STATE YACHT ESTABLISHMENT.			
		Pay of Crew and Contingencies of the Governor General's State Yacht "Sonamookee" - - - - - - - - - - - -	1,373		
		Pay of Crew and Contingencies of the Lieutenant Governor's State Yacht "Rhotas" - - - - - - - - - - - -	496		
				1,869	
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.			
		Branch, Master, and Mate Pilots' Allowances - - - - -	3,401		
		Volunteers' and Leadsmen's Allowances - - - - - - -	1,499		
		Pilotage Allowance, Free List - - - - - - - -	36,563		
		Pilotage Allowance, Licensed List - - - - - - - -	10,346		
		Pilot Vessels - - - - - - - - - - - -	9,049		
		Surgeon at the Sandheads - - - - - - - - -	458		
		Mess, Passage, and Miscellaneous - - - - - - - -	2,074		
				63,390	
		LIGHTHOUSES AND SHIPS.			
		Lighthouse Establishment - - - - - - - - - -	609		
		Lighthouse Contingencies - - - - - - - - - -	140		
				749	
		BUILDING AND REPAIRS OF SHIPS.			
		Artificers, Builder's Department - - - - - - - -	10,921		
		Artificers, Steam Factory - - - - - - - - -	8,018		
		Marine Storekeeper's Department - - - - - - - -	684		
		Miscellaneous - - - - - - - - - - - -	350		
				19,973	
		VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS	- -	5,360	
		Coal and Fuel purchased in the Country and Coal and Steam Agencies and Contingencies - - - - - - - - - - -	- -	19,864	
		TIMBER, STORES, &c., PURCHASED IN THE COUNTRY.			
		Timber and Spars - - - - - - - - - - - -	9,623		
		Metals, Machinery, and Stores - - - - - - - - -	18,904		
		Freight, Carriage, and Stowage, including Stationery and Miscellaneous -	3,740		
				32,267	
		MISCELLANEOUS.			
		Calcutta Port Charges - - - - - - - - - - -	18,450		
		Mutla Port Charges - - - - - - - - - - -	1,213		
		False Point Port Charges - - - - - - - - - -	1,995		
		Passage, Freight, &c. - - - - - - - - - -	816		
		Shipping Fees and Sundries - - - - - - - - -	175		
		Pensions and Gratuities - - - - - - - - -	2,688		
		Miscellaneous - - - - - - - - - - -	7,726		
				33,063	
					223,967
		PUNJAB:			
		MARINE PAY AND ALLOWANCES.			
		Inland Steamers in Commission - - - - - - - -	637		
		Flats - - - - - - - - - - - - -	16		
				653	
		Carried forward - - - £.		653	268,073

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1876—*continued.*

	£.	£.	£.
Brought forward - - -	- -	653	268,073
PUNJAB—*continued.*			
COAL PURCHASED IN THE COUNTRY, COAL AND STEAM AGENCIES.			
Fuel purchased in the Country - - - - - - - - - -	- -	126	
Pensions and Gratuities - - - - - - - - - -	- -	21	
			800
MADRAS:			
Master Attendants - - - - - - - - - - -	2,614		
Marine Surgeon - - - - - - - - - - - -	283		
Miscellaneous Establishment - - - - - - - -	1,628		
Contingencies - - - - - - - - - - - -	392		
		4,917	
MISCELLANEOUS.			
Miscellaneous - - - - - - - - - - - -	- -	1,159	
Lighthouses and Ships - - - - - - - - - -	- -	1,103	
Pensions and Gratuities - - - - - - - - -	- -	124	
			7,303

BOMBAY:

MARINE ESTABLISHMENTS.

	Salaries.	Establishment.	Contingencies.			
AT CHIEF PORT.	£.	£.	£.			
Naval Commander-in-Chief, India Station - -	1,000	–	–	1,000		
Superintendent of Marine - - - - -	3,046	852	41	3,939		
Shipping Master, Bombay - - - -	1,152	438	26	1,616		
Agent for Transports - - - - - -	789	36	–	825		
Marine Court - - - - - - - -	–	–	45	45		
Dockyard Accountant - - - - -	744	–	–	744		
	6,731	1,326	112	8,169		
Dockyard.						
Dock Master's Department - - - - -	1,267	154	1	1,422		
Naval Storekeeper's Department - - -	2,998	1,630	17	4,645		
Chief Engineer's Department - - - -	3,052	534	7	3,593		
Master Builder's Department - - - -	2,504	718	59	3,281		
Hydraulic Lift Dock at Hog Island - - -	600	399	58	1,057		
	10,421	3,435	142	13,998		
AT OTHER PORTS.						
Shipping Master at Aden - - - - -	–	96	3	99		
Port Surgeon at Aden - - - - -	1,077	–	–	1,077		
	1,077	96	3	1,176		
					23,343	
Carried forward - - - £.				- -	23,343	276,176

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1876—*continued.*

					£.	£.
		Brought forward - - -		- -	23,343	276,176
		BOMBAY—*continued.*				
Tonnage.	Horse Power.	Marine Pay and Allowances.	Pay.	Contingencies.		
		At Chief Port.	£.	£.		
		Sea-going Vessels in Commission.				
1,060	160	Steamer "Dalhousie" - - -	4,185	590	4,775	
		Sea-going Vessels out of Commission.				
300	80	Gun Boat "Clyde" - - - -	–	14	14	
		At other Ports.				
		Vessels in Commission.				
523	150	Steamer "Kwangtung" - - -	3,253	430	3,683	
597	70	Steamer "Amberwitch" - - -	7,151	508	7,659	
300	80	Gun Boat "Hugh Rose" - - -	3,074	502	3,576	
408	140	Steamer "Scinde" - - - -	–	30	30	
		Pay to the Interpreter for the Vessels in the Persian Gulf - - -	103	–	103	
			13,581	1,470	15,051	
		At Chief Port.				
		Inland Steamers and Flats in Commission.				
204	40	Steamer "Comet" - - - -	2,013	162	2,175	
414	250	Steam Tug "Manora" - - -	1,369	128	1,497	
435 432	60 –	Steamer "Jahlum" and Flat "Multan"	1,863	98	1,961	
			5,245	388	5,633	
		Coast and River Survey Vessels.				
182	–	Schooner "Constance" - - -	–	8	8	
		Tug for Harbour Service.				
472 7/94	200	Steamer "Dagmar" - - - -	803	–	803	
		Other Vessels and Small Boats.				
		Hulks and Vessels in Ordinary - -	834	43	877	
40	10	Despatch Boat, Steamer "Snake" -	130	–	130	
		Boats for the use of Dockyard - -	5,498	124	5,622	
5	–	Life Boat at Alibaug - - -	59	–	59	
308	100	Despatch Boat, Steamer "May Frere"	1,958	88	2,046	
			8,479	255	8,734	
		Turret Ships.				
1,854	200	"Abyssinia" - - - - - -	3,555	133	3,688	
2,187	250	"Magdala" - - - - - -	3,376	133	3,509	
			6,931	266	7,197	
						42,215
		Carried forward - - - £.			65,558	276,176

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1876—*continued.*

	£.	£.	£.
Brought forward	- -	65,558	276,176
BOMBAY—*continued.*			
BUILDING AND REPAIRS OF SHIPS.			
Wages of Artificers, Builder's Department	14,883		
Wages of Artificers, Steam Factory	10,251		
Wages of Artificers, Marine Storekeeper's Department	2,898		
Wages of Artificers, Dock Master's Department	1,520		
Miscellaneous	771		
		30,323	
VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS	- -	10,726	
PURCHASE OF SHIPS AND VESSELS	- -	10,880	
COALS PURCHASED IN THE COUNTRY, COAL AND STEAM AGENCIES, &c.			
Coal and Fuel purchased in the Country — Cost of Coal (£. 3,019)			
Cost of Fuel (£. 343)	3,362		
Coal and Steam Agencies;			
Coal Depôts	1,105		
Two-thirds Freight on Coal imported from England	4,107		
		8,574	
TIMBER, STORES, &c., PURCHASED IN THE COUNTRY.			
Timber and Spars	1,655		
Metals, Machinery, and Stores, including Stationery and Miscellaneous	12,226		
Freight, Carriage, and Stowage	3,224		
		17,105	
MISCELLANEOUS.			
Sea Pilotage at Kurrachee	451		
Passage, Freight, &c.	790		
Shipping Fees and Sundries	4,165		
Pensioners	4,544		
Service Postage Stamps	31		
Her Majesty's Vessels in Indian Seas	5,233		
Survey of Bombay Harbour	667		
Two-thirds Freight on Europe Stores	735		
Lighthouses and Ships	756		
Miscellaneous	891		
		18,263	
		161,429	
Deduct,—Charges for service rendered to the Indo-European Telegraph Department		8,322	
			153,107
TOTAL CHARGES IN INDIA £.		- -	429,283
CHARGES IN ENGLAND.			
Sundry Payments as in Home Accounts	- -	118,097	
Stores for India:	£.		
For Bengal: Miscellaneous Stores	30,632		
For Madras: Miscellaneous Stores	14,281		
For Bombay: Coals (£. 2,169)			
Miscellaneous Stores (£. 33,240)	35,409		
		80,322	
			198,419
TOTAL MARINE CHARGES £.			627,702

No. 21.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1876.

	£.	£.
INDIA.—GENERAL AND POLITICAL:		
Profits on Note Circulation, being Interest on Government Securities held by the Department of Issue of Paper Currency	236,500	
Dividend on Shares held in the Bank of Bengal	18,700	
Interest on Advances made to Service Funds	2,240	
Interest on Advances to Native States	21,649	
Interest on Sundry Accounts	4,619	
		283,708
OUDH:		
Interest received on Balances due for Purchase Money of Waste Lands	255	
Interest on Temporary Loans to Native Chiefs and others	5,236	
		5,491
CENTRAL PROVINCES:		
Interest on Loan to Nagpore Municipality	1,545	
Interest received on Balances due for Purchase Money of Waste Lands	282	
Interest on Advances to Native States or private individuals	1,751	
Interest on Arrears of Revenue	33	
		3,611
BRITISH BURMAH:		
Interest received on Balances due for Purchase Money of Waste Lands	2	
ASSAM:		
Interest received on Balances due for Purchase Money of Waste Lands	720	
Interest received on Balances due for Commutation of Land Tax	542	
		1,262
BENGAL:		
Interest on Loans to Calcutta Municipality — Water	22,650	
Interest on Loans to Calcutta Municipality — Drainage	8,835	
Interest on Loans to Calcutta Municipality — Market	5,769	
Interest on Loans to Calcutta Municipality — New Office building	585	
Interest on Loans to Burdwan Municipality	212	
Interest on Loans to the Dacca Municipality and the Dacca Road Cess Committee	175	
Interest on Loans to Arra Municipality	20	
Interest on Loans to District Road Cess Committee	62	
Interest on Debt of the Calcutta Port Fund	3,971	
Interest on Advances to the Calcutta Port Trust	21,478	
Interest on Loan and Advances for Hooghly Bridge	9,994	
Interest on Advances to Cultivators	5	
Interest on Law Charges	7	
Interest on Arrears of Revenue	77	
Interest received on Balances due for Purchase Money of Waste Lands	1,548	
Interest on Sundry Accounts	603	
		75,991
NORTH WESTERN PROVINCES:		
Interest on Temporary Loans to Native Chiefs or others	12,456	
Interest on Advances to Cultivators	299	
Interest received on Balances due for Purchase Money of Waste Lands	30	
Interest on Sundry Accounts	6	
		12,791
Carried forward £.		382,856

No. 21.—Account of Interest Receipts for the Year ended 31st March 1876—*continued.*

	£.	£.
Brought forward - - -	- -	382,856
PUNJAB:		
Interest on Temporary Loans to Native Chiefs or others - - - - - -	449	
Interest received on Balances due for Purchase Money of Waste Lands - - -	19	
Interest on Loan to Umritsir Municipality - - - - - - - -	512	
Interest on Loan to Simla Municipality - - - - - - - -	292	
Interest on Advances to Cultivators - - - - - - - - -	506	
		1,778
MADRAS:		
Dividend on Shares held in the Bank of Madras - - - - - - -	3,937	
Interest on Loans to Madras Municipality - - - - - - - -	6,456	
Interest on Loan to Negapatam Municipality - - - - - - -	90	
Interest on Loan to Ootacamund Municipality - - - - - - -	9	
Interest on Loan to Tinnevelly Circle Municipality - - - - - -	95	
Interest on Loan to Calicut Circle Municipality - - - - - - -	363	
Interest on Loan to Tellicherry Circle Municipality - - - - - -	31	
Interest on Loan to Sydapet Circle Municipality - - - - - - -	21	
Interest on Advances and Loans to Native States or Private Individuals - -	7,137	
Interest on Arrears of Revenue - - - - - - - - - -	8,817	
Interest on Sundry Accounts - - - - - - - - - -	21	
		26,977
BOMBAY:		
Dividend on Shares held in the New Bank of Bombay, Limited - - - -	3,000	
Interest on Advances made to Service Funds - - - - - - - -	1,244	
Interest on Loan to Bombay Municipality for Construction of Vehar Water Works -	13,929	
Interest on Balance of Loan to Bombay Municipality of 15,00,000 rupees for General Purposes - - - - - - - - - - - - - -	3,402	
Interest on Loan to Bombay Municipality of 15,00,000 rupees of 1872 - - -	6,712	
Interest on Loan for Toolsee Water Works - - - - - - - -	1,767	
Interest on Loan to Yeola Municipality - - - - - - - -	34	
Interest on Loan to Broach and Carwar Municipalities - - - - - -	72	
Interest on Loan to Carwar Local Fund - - - - - - - -	37	
Interest on Loan to Bhewndy and Shikarpore Municipalities - - - - -	158	
Interest on Loan to Punderpoor Municipality - - - - - - -	154	
Interest on Loan to Indapur Municipality - - - - - - - -	22	
Interest on Advances to Cultivators - - - - - - - - -	673	
Interest on Sundry Loans to Native Chiefs and others - - - - - -	3,365	
Interest on Arrears of Revenue - - - - - - - - - -	1,236	
Interest on Loan to Bombay Port Trust - - - - - - - -	76,202	
Interest on Sundry Accounts - - - - - - - - - -	1,298	
		113,305
TOTAL RECEIPTS IN INDIA - - - £.		524,916
RECEIPTS IN ENGLAND:		
Interest realised from Investment of Cash Balance - - - - - - -	33,767	
Interest on India Debt, remaining unclaimed for Ten Years, repaid by the Bank of England - - - - - - - - - - - - -	2,499	
Unclaimed Dividends on East India Stock, repaid by the Bank of England pursuant to the 27th Section of Act 36 Vict. c. 17 - - - - - - -	7	
		36,273
TOTAL INTEREST RECEIPTS - - - £.		561,189

No. 22.—ACCOUNT of the PUBLIC DEBT of *India*, and the INTEREST Paid thereon, for the Year ended 31st March 1876.

	Amount of Loan, 31st March 1876.	Rate of Interest per Cent.	Annual Amount of Interest.	Amount of Interest paid during the Year.
IN INDIA.	£.	£.	£.	£.
Loan of 1859–60	10,201,670	5½	561,092	565,370
Transfer Loan of 1870	1,835,790	4½	82,611	79,504
Transfer Loan of 1871	221,900	4½	9,985	10,336
Transfer Loan of 1872	13,079,130	4½	588,561	582,562
Loan of 1824–25	31,808	4	1,272	399
Loan of 1828–29	10,730	4	429	318
Loan of 1832–33	1,250,006	4	50,000	47,029
Loan of 1835–36	3,144,790	4	125,792	125,097
Loan of 1842–43	14,472,620	4	578,905	566,552
Loan of 1854–55	6,613,720	4	264,549	289,429
Transfer Loan of 1st May 1865	17,300,752	4	692,030	602,773
Transfer Loan of 22nd April 1854	1,238,439	4	49,537	48,568
Loan of 1853–54	65,200	3½	2,282	1,680
Railway Loan from Maharajah Holkar	890,000	4½	40,050	37,575
Debenture Loan of 1867–68	1,095,900	5	54,795	53,530
Promissory Notes for Mysore Family	253,176	4	10,127	10,304
Railway Loan from Maharajah Sindiah	1,000,000	4	40,000	38,902
	72,705,641	- -	3,152,017	3,059,928
Deduct—portion paid in England of the sum of 48,568 *l.*, as shown below*	- -	- -	- -	45,803
Paid in India on Loans in course of discharge:—				3,014,125
5 per Cent. Loan of 1856–57	- -	- -	- -	1,888
5 per Cent. Loan of 1854–55 for Public Works	- -	- -	- -	1,217
4½ per Cent. Loan of 1856–57	- -	- -	- -	23
Interest paid in India	- -	- -	- -	3,017,253
IN ENGLAND.				
East India Bonds	3,996,700	4	159,868	159,868
India Debentures	7,000,000	4	280,000	232,000
India 5 per Cent. Stock	17,200,000	5	860,000	860,007
India 4 per Cent. Stock	21,579,416	4	863,177	863,177
	49,776,116	- -	2,163,045	2,115,052
Transfer Loan of 22nd April 1854*	- -	- -	- -	45,803
Interest paid in England	- -	- -	- -	2,160,855
TOTAL £.	122,481,757	- -	- -	5,178,108

* Interest on this loan is payable in England, at the option of the holder, at a fixed rate of exchange.

No. 23.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1876, in continuation of the Account of the PUBLIC DEBT (Account No. 22).

	Amount 31st March 1875.	Amount 31st March 1876.	Rate of Interest per Cent.	Amount of Interest paid during the Year.
INDIA.—GENERAL AND POLITICAL.	£.	£.	£.	£.
Treasury Notes issued in favour of Service Funds	756,668	755,732	4	32,461
Civil Fund	478,159	555,980	4	22,145
Uncovenanted Service Family Pension Fund	472,789	505,365	6	28,251
Amount appropriated for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	70,000	70,000	4	2,800
Sums deposited with Government by the late King of Oudh as Endowments for certain Charities and Pensions	1,766,223	1,752,723	6, 5, and 4 per cent.	80,962
Sums deposited with Government by Raja Kalisunkur Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	260
Deposits of Administrator General	1,850	1,772	4	—
Sum deposited by the late Bhow Begum to provide for certain Stipends	245,108	233,406	4	10,182
Regimental Savings Banks Deposits	98,188	101,769	3¾	7,418
Deposits in District Savings Banks	6,474	9,472	3¾	282
Balances of net Railway Traffic Receipts	- -	- -	5	34,970
General Family Pension Fund	15,677	21,586	3¾	504
Treasury Notes for Bhonsla Family Temples	31,600	33,620	5	1,836
Balances of Railway Funds	- -	- -	- -	19,895
Miscellaneous Accounts	- -	- -	- -	479
	3,947,536	4,046,225	- -	242,445
OUDH.				
Deposits in District Savings Banks	13,191	18,026	3¾	551
Deposits of the Oudh Railway	2,532	2,745	4	88
	15,723	20,771	- -	639
CENTRAL PROVINCES.				
Deposits in District Savings Banks	12,165	16,161	3¾	512
BRITISH BURMAH.				
Deposits in District Savings Banks	9,245	10,424	3¾	359
ASSAM.				
Deposits in District Savings Banks	6,642	7,798	- -	266
BENGAL.				
Deposits in the Government Savings Bank (Calcutta)	299,687	279,046	3¾	11,724
Deposits in the District Savings Banks	66,674	82,612	3¾	2,690
Law Charges	- -	- -	- -	3
Miscellaneous Accounts	- -	- -	- -	80
	366,361	361,658	- -	14,497
Carried forward £.	4,357,672	4,463,037	- -	258,718

No. 23.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1876, &c.—*continued.*

	Amount 31st March 1875.	Amount 31st March 1876.	Rate of Interest per Cent.	Amount of Interest paid during the Yea
	£.	£.	£.	£.
Brought forward - - -	4,357,672	4,463,037	- -	258,718
NORTH-WESTERN PROVINCES.				
Deposits in District Savings Banks - - - - -	28,548	34,812	3¾	1,165
Local Loans, or sums deposited with Government by Native Chiefs as Charitable Endowments - - - - -	- -	- -	4 and 6	863
	28,548	34,812	- -	2,028
PUNJAB.				
Deposits in District Savings Banks - - - - -	20,407	25,530	3¾	818
MADRAS.				
Treasury Notes of Service Funds - - - - -	731,202	839,152	4	26,906
Civil Fund - - - - - - - - - -	87,843	57,948	5	5,888
Apothecaries' Fund - - - - - - - - -	2,017	2,291	4	74
Deposits of the Administrator General - - - - -	- -	- -	4	34
Government Savings Bank Deposits - - - - -	226,692	234,287	4	7,472
Soldiers' Deposits in Regimental Savings Banks - -	32,600	23,616	4	1,687
Treasury Notes of Soldiers' Savings Bank Deposits - -	350	350	4	—
Local Loans (these are irredeemable annuities granted many years ago at the nominal rate of interest of 8 and 6 per cent.) - - - - - - - - - - -	- -	- -	- -	2,587
Educational Funds - - - - - - - - -	- -	- -	- -	1,935
Charitable Funds - - - - - - - - -	- -	- -	- -	3[illegible]
Miscellaneous Accounts - - - - - - - -	- -	- -	- -	47[illegible]
Balances of Madras Railway Special Funds - - -	- -	- -	- -	157
	1,080,704	1,157,644	- -	47,525
BOMBAY.				
Civil Service Provident Fund - - - - - -	580,045	603,724	8	29,671
Uncovenanted Service Family Pension Fund - - -	27,921	31,759	5	1,606
Deposits of the Administrator General - - - -	9,000	9,000	4	984
Government Savings Bank Deposits - - - - -	886,070	938,604	3¾	34,711
Soldiers' Deposits in Regimental Savings Banks - -	40,210	45,969	3¾	1,494
Educational Funds - - - - - - - - -	- -	- -	6 and 5	1,244
Charitable Funds - - - - - - - - -	- -	- -	6 and 5	3,210
Bombay Island Police Fund - - - - - -	- -	- -	4½	1,279
Miscellaneous Accounts - - - - - - - -	- -	- -	- -	1,527
Compensation for Land taken for public purposes - -	- -	- -	- -	504
Law Charges - - - - - - - - - -	- -	- -	- -	8
	1,543,246	1,629,056	- -	76,238
TOTAL in INDIA - - - £.	7,030,577	7,310,079	- -	385,327
Charges in England:—				
Interest on Deposits in Regimental Savings Banks of men returned from India - - - - -	- -	- -	- -	533
GRAND TOTAL - - - £.	7,030,577	7,310,079	- -	385,860

No. 24.—ACCOUNT of Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Subscriptions to the Military Fund	53,068	-	-	-	-	-	-	-	50,230	55,930	159,228
Subscriptions to the Military Orphan Fund	28,510	-	-	-	-	-	-	-	-	-	28,510
Subscriptions to the Medical Retiring Fund	11,929	-	-	-	-	-	-	-	11,788	3,695	27,412
Amount appropriated from the Capital Account of the Military Fund	-	-	-	-	-	-	-	-	111,872	59,071	170,943
Amount appropriated from the Capital Account of the Military Orphan Fund	22,812	-	-	-	-	-	-	-	-	-	22,812
Amount appropriated from the Capital Account of the Medical Retiring Fund	146,933	-	-	-	-	-	-	-	68,604	4,335	219,872
Contributions for Pensions, Gratuities, &c.	5,263	1,407	145	417	88	5,068	2,366	2,083	1,740	8,813	27,390
Total Receipts in India £.	268,515	1,407	145	417	88	5,068	2,366	2,083	244,234	131,844	656,167
Receipts in England as in Home Accounts											92,999
Total Receipts £.											749,166

No. 25.—ACCOUNT of Superannuation, Retired, and Compassionate Allowances paid during the Year ended 31st March 1876.

SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.	£.	£.
India—General and Political:		
Superannuation and Retired Allowances of the Revenue and other Public Departments	23,976	
Compassionate Allowances	6,412	
Gratuities	710	
Donation to Bengal Civil Fund	32,461	
Pensions of the Military Fund	7,477	
Pensions of the Military Orphan Fund	11,218	
Pensions of the Medical Retiring Fund	141,383	
Covenanted Civil Service Annuities	91,847	
		315,484
Oudh.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	6,975	
Compassionate Allowances	831	
Gratuities	373	
		8,179
Central Provinces.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	6,160	
Compassionate Allowances	3,899	
Gratuities	1,216	
		11,275
British Burmah.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	6,674	
Gratuities	1,137	
		7,811
Assam.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	3,034	
Compassionate Allowances	69	
Gratuities	214	
		3,317
Bengal.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	60,684	
Compassionate Allowances	3,972	
Gratuities	6,481	
		71,137
Carried forward £.		417,203

Superannuation, Retired, and Compassionate Allowances—*continued.*	£.	£.
Brought forward		417,203
North Western Provinces.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	45,770	
Compassionate Allowances	7,772	
Gratuities	2,529	
Covenanted Civil Service Annuities	2,039	
		58,110
Punjab.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	22,896	
Compassionate Allowances	3,288	
Gratuities	2,873	
		29,057
Madras.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	46,466	
Compassionate Allowances	8,103	
Gratuities	3,051	
Donation to Madras Civil Fund	52,967	
Pensions of the Military Fund	19,085	
Pensions of the Medical Retiring Fund	2,515	
Covenanted Civil Service Annuities	21,753	
		153,940
Bombay and Sindh.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	62,149	
Compassionate Allowances	12,775	
Gratuities	2,394	
Donation to Bombay Provident Fund	26,027	
Pensions of the Military Fund	14,268	
Covenanted Civil Service Annuities	22,872	
		140,485
Total Superannuation, Retired, and Compassionate Allowances in India £.		798,795
Charges in England.		
Payments as in Home Accounts		1,140,510
Total Superannuation, Retired, and Compassionate Allowances £.		1,939,305

No. 26.—ABSTRACT ACCOUNT of GAIN by EXCHANGE on TRANSACTIONS with LONDON for the Year ended 31st March 1876.

GAIN BY EXCHANGE ON TRANSACTIONS WITH GUARANTEED RAILWAY AND OTHER COMPANIES.	India.	Madras.	Total Gain by Exchange on Railway Transactions.	—
On Net Traffic Receipts of the following Guaranteed Railways:	£.	£.	£.	£.
Madras Railway	17,094			
South Indian Railway	3,059			
Great Indian Peninsula Railway	82,089			
Bombay, Baroda, and Central India Railway	23,772			
Sindh, Punjab, and Delhi Railway	48,135			
East Indian Railway, Main Line	131,848			
Ditto - Jubbulpore Line	7,186			
Eastern Bengal Railway	9,680			
Madras Irrigation and Canal Company	- -	*—1,295*		
	322,863	*—1,295*	321,568	
On Capital Account:				
East Indian Railway, Main Line	12,697			
Ditto - Jubbulpore Line	1,810			
Eastern Bengal Railway	2,379			
Madras Railway	6,888			
South Indian Railway	*—10,449*			
Sindh, Punjab, and Delhi Railway	*—20,409*			
Great Indian Peninsula Railway	32,812			
Bombay, Baroda, and Central India Railway	9,865			
	35,593	- -	35,593	
ON OTHER TRANSACTIONS WITH LONDON:	358,456	*—1,295*	357,161	
Government of India	6,916			
	365,372	- -	- -	365,372
Oudh	- -	- -	- -	377
British Burmah	- -	- -	- -	715
Bengal	- -	- -	- -	2,669
North Western Provinces	- -	- -	- -	3,253
Punjab	- -	- -	- -	416
Madras	- -	9,549	—	
		8,254	- -	8,254
Bombay	- -	- -	- -	14,309
TOTAL GAIN by EXCHANGE on TRANSACTIONS with LONDON - - - £.				395,365

No. 27.—ABSTRACT ACCOUNT of Loss by EXCHANGE on TRANSACTIONS with LONDON for the Year ended 31st March 1876.

On Bills of the Secretary of State for India, Discharged at:— (*See* Account No. 78).		India.	Madras.	Bombay.	—
	£.	£.	£.	£.	£.
Calcutta	897,179	897,179	—	—	
Madras	28,857	- -	28,857	—	
Bombay	497,016	- -	- -	497,016	
	1,423,052				
On other Transactions with London:					
Government of India		4,038	—	—	
		901,217	- -	- -	901,217
Central Provinces		- -	- -	- -	1
British Burmah		- -	- -	- -	707
Bengal		- -	- -	- -	13
North Western Provinces		- -	- -	- -	9
Punjab		- -	- -	- -	6
Madras		- -	50	—	
			28,907	- -	28,907
Bombay		- -	- -	1,782	
				498,798	498,798
TOTAL Loss by EXCHANGE on TRANSACTIONS with LONDON - - - £.					1,429,658

No. 28.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Lapsed Military Cheques	- -	- -	- -	152	- -	- -	- -	- -	- -	40	192
Government Audit Fees	2,020	- -	- -	- -	- -	- -	- -	- -	136	- -	2,156
Gain by Exchange on transactions in India	291	3	- -	- -	- -	- -	- -	- -	- -	779	1,073
Premium on Bills	6,605	174	75	267	4	1,469	135	59	463	299	9,550
Premium on Money Orders	7,422	- -	- -	- -	- -	- -	- -	- -	1,117	2,350	10,889
Lapsed Money Orders	1,007	- -	- -	- -	- -	- -	- -	- -	18	72	1,097
Sale of Old Stores and Materials	11,387	94	48	31	78	1,811	447	1,287	6,924	713	22,820
Unclaimed Deposits	2,974	427	339	215	1,180	51,683	3,551	962	2,623	3,512	67,466
Government Printing Press Receipts	8,725	- -	- -	- -	- -	- -	- -	- -	- -	- -	8,725
Miscellaneous Fees, Fines, and Forfeitures	1,092	279	2	19	17	1,469	948	59	366	1,513	5,764
Unclaimed Bills of Exchange of more than Three Years' standing	78	36	88	7	- -	340	174	361	116	502	1,702
Sale Proceeds of Durbar Presents	5,726	- -	- -	1	119	3,486	- -	3,484	50	1,949	14,815
Receipts on account of Experimental Cotton, Silk, Tea, and Cotton Gin Factories and Model Farms	- -	- -	94	- -	- -	- -	8,705	50	- -	1,349	10,198
Miscellaneous	16,361	104	391	417	2,214	21,938	5,033	2,335	5,977	51,718	106,488
TOTAL RECEIPTS IN INDIA £.	63,688	1,117	1,037	1,109	3,612	82,196	18,993	8,597	17,790	64,796	262,935
Receipts in England, as in Home Accounts	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	18,833
TOTAL RECEIPTS £.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	281,768

No. 29.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1876.

MISCELLANEOUS CHARGES.	£.	£.	£.
GOVERNMENT OF INDIA—GENERAL AND POLITICAL.			
Remittance of Treasure	4,847		
Discount on Supply Bills	1,792		
Special Commissions of Inquiry	1,412		
Rewards for Proficiency in Oriental Languages	390		
Miscellaneous and Unforeseen Charges	46,655		
		55,096	
OUDH.			
Remittance of Treasure	368		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	8		
Miscellaneous and Unforeseen Charges	966		
		1,342	
CENTRAL PROVINCES.			
Remittance of Treasure	311		
Discount on Supply Bills	10		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	74		
Miscellaneous and Unforeseen Charges	399		
Rewards for Proficiency in Oriental Languages	36		
		830	
BRITISH BURMAH.			
Remittance of Treasure	1,164		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	20		
Rewards for Proficiency in Oriental Languages	50		
Famine Relief Charges	2,010		
Miscellaneous and Unforeseen Charges	100		
		3,344	
ASSAM.			
Rewards for Proficiency in Oriental Languages	87		
Remittance of Treasure	1,227		
		1,314	
BENGAL.			
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	682		
Rewards for Proficiency in Oriental Languages, &c.	1,261		
Remittance of Treasure	4,050		
Special Commission of Inquiry	155		
Miscellaneous and Unforeseen Charges	16,695		
		22,843	
NORTH WESTERN PROVINCES.			
Special Commissions of Inquiry	246		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	85		
Remittance of Treasure	2,567		
Rewards for Proficiency in Oriental Languages, &c.	100		
Miscellaneous and Unforeseen Charges	4,046		
		7,044	
PUNJAB.			
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	237		
Remittance of Treasure	2,192		
Victualling Forts	653		
Rewards for Proficiency in Oriental Languages	272		
Miscellaneous and Unforeseen Charges	5,146		
		8,500	
MADRAS.			
Rewards for Proficiency in Oriental Languages, &c.	220		
Remittance of Treasure	2,350		
Discount on Supply Bills	375		
Two-thirds Freight on Europe Stores	332		
Miscellaneous and Unforeseen Charges	25,557		
		28,834	
BOMBAY AND SINDH.			
Special Commissions of Inquiry	3,959		
Discount on Supply Bills	740		
Travelling Allowances to Officers attending Examination	216		
Rewards for Proficiency in Oriental Languages, &c.	773		
Remittance of Treasure	3,216		
Subscriptions to Reuter's Telegrams, &c.	720		
Miscellaneous and Unforeseen Charges	9,560		
		19,184	
TOTAL MISCELLANEOUS CHARGES IN INDIA		£.	148,331
CHARGES IN ENGLAND.			
Payments as in Home Accounts			38,430
TOTAL MISCELLANEOUS CHARGES		£.	186,761

No. 30.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Land Revenue	6,626	1,943	1,074	634	1,818	7,424	4,459	6,114	6,804	61,444	98,340
Forest	1	1,422	41	- -	115	- -	- -	3	17	1,296	2,895
Excise on Spirits and Drugs	- -	84	119	589	96	312	120	252	1,149	600	3,321
Assessed Taxes	17	4	- -	- -	- -	105	10	- -	25	6	167
Stamps	385	1,009	1,334	1,075	146	11,613	3,399	1,703	10,537	5,355	36,556
TOTAL* £.	7,029	4,462	2,568	2,298	2,175	19,454	7,988	8,072	18,532	68,701	141,279
Customs	- -	- -	2	13,962	- -	6,993	- -	202	4,135	40,446	65,740
Salt	5	- -	82	369	- -	27,148	- -	3	984	6,196	34,787
Opium	- -	- -	- -	- -	- -	831	- -	- -	- -	3	834
Post Office	250	- -	- -	- -	- -	- -	- -	- -	- -	- -	250
Telegraph	2,536	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,536
Law and Justice	106	728	1,787	6,732	1,216	12,028	4,106	3,605	4,054	3,048	37,410
Marine	- -	- -	- -	11	- -	14	- -	- -	- -	- -	25
Interest	- -	- -	- -	- -	- -	- -	- -	- -	- -	174	174
Miscellaneous, including Military and Public Works	7,020	121	27	4	923	36,369	2,491	1,286	2,725	2,323	53,289
TOTAL £.	16,946	5,311	4,466	23,376	4,314	102,837	14,585	13,168	30,430	120,891	336,324

* For comparison with figures given in Account No. 6A, page 11.

No. 31.—ACCOUNT of CHARGES of ADMINISTRATION, for the Year ended 31st March 1876.

ADMINISTRATION.	£.	£.
INDIA—GENERAL AND POLITICAL.		
Salary of the Governor General	25,080	
Staff and Household Charges of the Governor General	7,736	
Durbar Fund	12,000	
Tour Expenses, viz.:		
Extra Allowances to Clerks and Servants when absent from Calcutta — £. 10,111		
Travelling Allowances — 21,170		
Commissariat Carriage and Supplies — 6,582		
House Rent — 5,949		
Dâk, Bullock Train, and Railway Train hire — 6,131		
Miscellaneous — 16,326		
	66,269	
Salaries of Members of the Supreme Council	44,226	
Legislative Council	17,453	
Secretariats:		
Financial Department — £. 18,970		
Home Department — 15,207		
Foreign Department — 23,224		
Translator's Department — 1,084		
Military Department — 27,372		
Public Works Department — 31,153		
Revenue Department — 20,887		
	137,897	
Consulting Naval Officer	4,396	
Commissioners	4,396	
Comptroller General's Department	28,625	
Public Works Office of Account and Audit	12,461	
Paper Currency Office	8,670	
Money Order Office	3,115	
Allowance to Bank of Bengal for Management of the Public Debt and General Treasury	17,601	
Printing Establishments and Charges	53,932	
		443,857
OUDH.		
Chief Commissioner at Lucknow: Salary and Allowances	5,212	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges	10,250	
Tour Expenses	579	
Commissioners: Salaries, Establishment and Contingent Charges	19,487	
		35,528
CENTRAL PROVINCES.		
Chief Commissioner at Nagpore: Salary and Allowances	5,387	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges	8,712	
Tour Charges	1,410	
Commissioners: Salaries, Establishment and Contingent Charges	19,356	
Office of Account: Salary, Establishment and Contingent Charges	6,127	
Paper Currency Office	669	
		41,661
BRITISH BURMAH.		
Chief Commissioner at Rangoon: Salary and Allowances	5,324	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges	8,552	
Tour Expenses	540	
Commissioners: Salaries, Establishment and Contingent Charges	14,296	
Office of Account: Salary, Establishment and Contingent Charges	7,975	
		36,687
ASSAM.		
Chief Commissioner at Shillong: Salary and Allowances	5,000	
Tour Charges	399	
Secretaries to the Chief Commissioner: Salaries, Establishment and Contingencies	6,971	
Office of Account: Salaries, Establishment and Contingencies	4,264	
		16,634
BENGAL.		
Salary of the Lieutenant Governor	9,890	
Staff and Household of the Lieutenant Governor	2,993	
Tour Charges	4,455	
Legislative Council	3,184	
Secretaries to Government: Salaries, Establishment and Contingencies	34,687	
Board of Revenue: Salaries, Establishment and Contingencies	24,973	
Commissioners: Salaries, Establishment and Contingencies	45,322	
Accountant General: Salaries, Establishment and Contingencies	22,734	
Allowance to Bank of Bengal for conducting the Business of the Presidency Savings Bank	1,475	
Stationery Office at the Presidency	4,599	
Stationery purchased in the Country	7,484	
Two-thirds Freight on Europe Stores	782	
		162,578
Carried forward — £.		736,945

No. 31.—Account of Charges of Administration, for the Year ended 31 March 1876—*continued.*

	£.	£.
Brought forward - - -	- -	736,945
ADMINISTRATION—*continued.*		
NORTH WESTERN PROVINCES.		
Salary of the Lieutenant Governor	9,600	
Staff and Household of the Lieutenant Governor	2,611	
Tour Charges	14,630	
Secretaries to Government: Salaries, Establishment and Contingent Charges	18,244	
Board of Revenue: Salaries, Establishment and Contingent Charges	22,095	
Commissioners: Salaries, Establishment and Contingent Charges	35,989	
Accountant General: Salaries, Establishment and Contingent Charges	19,714	
Paper Currency Office	1,801	
Translator's Department	835	
		125,519
PUNJAB.		
Salary of the Lieutenant Governor	9,600	
Staff and Household of the Lieutenant Governor	1,844	
Tour Charges	7,615	
Civil Secretaries to Government: Salaries, Establishment and Contingent Charges	14,116	
Military Secretary to Government: Salaries, Establishment and Contingent Charges	3,570	
Financial Commissioner: Salary, Establishment and Contingent Charges	11,917	
Commissioners: Salaries, Establishment and Contingent Charges	50,868	
Accountant General: Salaries, Establishment and Contingent Charges	12,313	
Paper Currency Office	1,134	
		112,977
MADRAS.		
Salary of the Governor	12,491	
Staff and Household of the Governor	13,777	
Tour Charges	347	
Salaries of Members of Executive Council	12,313	
Legislative Council	1,286	
Civil Secretaries to Government: Salaries, Establishment and Contingencies	23,480	
Military Secretary: Salaries, Establishment and Contingencies	6,592	
Board of Revenue: Salaries, Establishment and Contingencies	17,856	
Accountant General: Salaries, Establishment and Contingencies	19,421	
Paper Currency Office	2,750	
Money Order Office	479	
Allowance to Bank of Madras for Management of the Public Debt, General Treasury, and Presidency Savings Bank	5,595	
Stationery Office at the Presidency	1,994	
Stationery purchased in the Country	3,563	
Two-thirds Freight on Europe Stores	500	
		122,444
BOMBAY.		
Salary of the Governor	12,800	
Staff and Household of the Governor	6,982	
Expenditure from Contract Allowance for the Governor's Tour and Household Expenses	11,469	
Tour Charges	1,797	
Commissioner in Sindh: Salaries, Establishment and Contingencies	11,103	
Salaries of Members of the Executive Council	12,288	
Civil Secretaries to Government: Salaries, Establishment and Contingencies	31,129	
Military Secretary: Salaries, Establishment and Contingencies	7,784	
Commissioners: Salaries, Establishment and Contingencies	16,494	
Accountant General: Salaries, Establishment and Contingencies	23,521	
Paper Currency Office	8,290	
Money Order Office	901	
Allowance to New Bank of Bombay, Limited, for Management of the Public Debt, General Treasury, and Presidency Savings Bank	7,956	
Stationery Office at the Presidency	2,529	
Stationery purchased in the Country	2,430	
		157,473
TOTAL in INDIA - - - £.		1,255,358
CHARGES IN ENGLAND.		
Stores for India:	£.	
For Bengal	121,923	
For Madras	26,214	
For Bombay	60,895	
	209,032	
Other Charges, as in Home Accounts	232,975	
		442,007
TOTAL ADMINISTRATION CHARGES - - - £.		1,697,365

No. 32.—ACCOUNT of CHARGES of MINOR DEPARTMENTS for the Year ended 31st March 1876.

MINOR DEPARTMENTS.	£.	£.
INDIA—GENERAL AND POLITICAL.		
Surveyor General's Department:		
Superintending Officers	5,625	
Office Establishment and Drawing Branch	5,604	
Lithographic Establishment	3,482	
Photographic Establishment	2,115	
Engraving Establishment	5,839	
Miscellaneous Contingent Charges	4,775	
		27,440
Mathematical Instrument Factory (including Cost of Instruments purchased in India)		4,695
Great Trigonometrical Survey:		
Superintending Officers	25,591	
Office Establishment at Head Quarters	4,934	
Pay of Field Establishment	24,481	
General Charges of the Survey	17,000	
		72,006
Topographical Survey:		
Superintending Officers	12,796	
Surveyors and Establishment	20,536	
General Charges of the Survey	15,280	
		48,612
Geological Survey:		
Superintending Officers	18,547	
Establishment	678	
General Charges (including Maintenance of Library and Museum and Publication of Memoirs, &c.)	5,386	
		24,611
Indian Museum (Calcutta)		5,070
Meteorological Department		3,593
Board of Examiners		2,937
Archæological Department		4,786
Cotton Department		126
Observatory		637
Director of Statistics		692
Inspector General of Fisheries		500
Chinchona Plantation		20
Government Bull and Stallion Charges		120
Public Exhibition and Fairs		56
Special Astronomical Observations		2,404
Model Farms		99
Donation to Scientific Societies		15,000
		213,404
OUDH.		
Emigration	6	
Gazetteer and Statistical Memoirs	74	
Miscellaneous	1,233	
		1,313
CENTRAL PROVINCES.		
Model Farm	1,217	
Donation to Scientific Societies	120	
Bull and Stallion Charges	125	
Tea Nurseries and Plantations	31	
Miscellaneous	25	
		1,518
BRITISH BURMAH.		
Meteorological Department	4	
Emigration	2,000	
Veterinary Class	925	
Donation to Scientific Societies	120	
Bull and Stallion Charges	420	
Exploration of Coal	28	
Public Exhibition and Fairs	334	
Miscellaneous	33	
		3,864
ASSAM.		
Meteorological Department	281	
Inland Labour Transport	1,336	
Census Charges	3	
Public Exhibitions and Fairs	170	
Exploration of Coal	460	
		2,250
Carried forward £.		222,349

MINOR DEPARTMENTS—*continued.*	£.	£.
Brought forward		222,349
BENGAL.		
Meteorological Department	1,042	
Emigration	2,063	
Examination	35	
Statistical Department	244	
Chinchona Plantations	7,169	
Donation to Scientific Societies	6,479	
Public Exhibition and Fairs	33	
Census	59	
Experimental Factories	3	
		17,127
NORTH WESTERN PROVINCES.		
Central and other Museums	74	
Meteorological Department	1,234	
Emigration	32	
Tea Nurseries and Plantations	190	
Gazetteer and Statistical Memoirs	1,495	
Model Farms	908	
Preservation of Antiquities	543	
Miscellaneous	100	
		4,576
PUNJAB.		
Meteorological Department	463	
Donation to Scientific Societies	617	
Bull and Stallion Charges	4,424	
Compilation of Punjab Gazetteer	36	
Experimental Farms	499	
		6,039
MADRAS.		
Meteorological Department	1,122	
Examinations of Officers of the Covenanted Civil Service and of Candidates for admission to the Uncovenanted Civil Service	205	
Chinchona Plantations	4,742	
Astronomical Observatory	1,777	
Census Charges	4	
Donation to Agricultural and Scientific Societies	350	
Public Exhibition and Fairs	2	
Emigration	1,127	
Gazetteer and Statistical Memoirs	200	
		9,539
BOMBAY.		
Meteorological Department	53	
Cotton Department	2,093	
Chinchona Plantations	90	
Observatories	1,941	
Experimental Factories	1,417	
Donation to Scientific Societies, &c.	1,353	
Public Exhibition and Fairs	308	
Bull and Stallion Charges	2,820	
Gazetteer and Statistical Memoirs	1,359	
Statistical Department	181	
Other Items	2,366	
		13,581
TOTAL CHARGES in INDIA £.		273,611
CHARGES IN ENGLAND.		
Stores for India:		
For Bengal	14,495	
For Madras	68	
For Bombay	151	
	14,714	
Other Charges, as in Home Accounts	21,074	
		35,788
TOTAL MINOR DEPARTMENTS £.		309,399

No. 33. ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1876.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stipend of the Bishop	4,773	- -	- -	- -	- -	- -	- -	- -	2,560	765	8,098
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service)	3,892	2,940	2,498	2,804	933	15,664	14,681	17,411	26,166	19,945	106,934
Establishments	215	209	174	384	62	2,730	953	1,086	2,577	1,739	10,129
Church of Scotland:*											
Pay of Chaplains	- -	- -	- -	30	- -	1,647	1,120	348	2,119	2,283	7,547
Church Establishments	- -	- -	- -	- -	- -	300	65	19	189	163	736
Allowances to Bishops and Priests of the Church of Rome*	24	- -	- -	360	- -	630	600	- -	- -	1,892	3,506
Contingent Charges (including Travelling Allowances, House Rent, petty Construction and Repairs, &c.)	2,136	395	532	554	219	2,637	2,142	2,534	4,703	4,200	20,052
TOTAL ECCLESIASTICAL CHARGES IN INDIA* £.	11,040	3,544	3,204	4,132	1,214	23,608	19,561	21,398	38,314	30,987	157,002
CHARGES IN ENGLAND:				87,701							
Passage and Outfit of Chaplains on appointment	- - - - - -			450	- -	- -	- -	- -	300	150	900
Stores for India: Altar-cloths, Communion-plate, Bibles, &c.	- - - - - -			83	- -	- -	- -	- -	18	55	156
TOTAL ECCLESIASTICAL CHARGES* £.				88,234	- -	- -	- -	- -	38,632	31,192	158,058

* Exclusive of certain payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments (*See* Account 41, page 81).

No. 34.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1876.

Consolidated Salaries of Medical Officers and Allowances of Regimental Medical Officers in charge of Civil Stations	1,155	8,334	12,556	10,830	5,741	34,011	29,249	22,327	31,258	26,467	181,928
TOTAL MEDICAL CHARGES £.	1,155	8,334	12,556	10,830	5,741	34,011	29,249	22,327	31,258	26,467	181,928

No. 35.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other Foreign Services for the Year ended 31st March 1876.

POLITICAL AGENCIES.	£.	£.	£.
INDIA—GENERAL AND POLITICAL.			
Residents and Political Agents, &c., at Foreign Courts: Salaries	81,293		
Establishments	23,999		
Mhairwarrah Battalion	11,789		
Contingent Charges	19,727		
Durbar Presents and Allowances to Vakeels, &c.	17,507		
Special Political Charges	4,000		
Entertainment of Envoys and Chiefs	25,541		
Sundry Items	12,320		
		196,176	
CENTRAL PROVINCES.			
Durbar Presents	2		
Miscellaneous	296		
		298	
BRITISH BURMAH.			
Political Agents: Salaries	5,409		
Establishments and Charges	3,723		
Durbar Presents	153		
State Prisoners	2,605		
Expedition to Western China	1,606		
Mandalay Mission	2,797		
Karenese Expedition	1,118		
Miscellaneous	2,869		
		20,280	
ASSAM.			
Political Establishments and Contingent Charges	328		
Durbar Presents	412		
Miscellaneous	1,240		
		1,980	
BENGAL.			
Political: Establishments and Contingent Charges	612		
Durbar Presents and Allowances to Vakeels, Natives of Rank, &c.	4,456		
Miscellaneous	668		
		5,736	
NORTH-WESTERN PROVINCES.			
Establishments	220		
Contingent Charges	14		
State Prisoners	2,729		
Sundry Items	318		
		3,281	
PUNJAB.			
Salaries of Political Agents, &c.	5,163		
Establishments and Charges	2,496		
Payments for Guarding Hill Passes	2,703		
Durbar Presents	3,485		
Entertainment of Envoys and Chiefs	5,541		
Special Political Charges	58,663		
Allowance to Cabul Refugees	2,252		
Yarkand Expedition:	£.		
Salaries	2,998		
Establishment	461		
Durbar Presents	497		
Reception of Envoy	364		
Postal and Intelligence	282		
Miscellaneous	1,126		
	5,728		
Sundry Items	9,746		
		95,777	
MADRAS.			
Residents and Agents at Foreign Courts: Salaries	6,671		
Establishments and Contingent Charges	4,681		
State Prisoners	548		
Sundry Items	40		
		11,940	
BOMBAY.			
Residents and Agents at Foreign Courts: Salaries	37,352		
Establishments and Contingent Charges	21,489		
Durbar Presents	3,617		
Travelling Allowances	5,068		
Sundry Items	11,248		
		78,774	
TOTAL IN INDIA		£.	414,242
CHARGES IN ENGLAND.		£.	
Stores for India: For use at Political Agencies		296	
Other Payments as in Home Accounts		14,997	
			15,293
TOTAL POLITICAL AGENCIES		£.	429,535

No. 36.—ACCOUNT of Allowances and Assignments under Treaties and Engagements for the Year ended 31st March 1876.

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.	£.	£.
India—General and Political.		
Pension of Wajid Ali Shah, ex-King of Oudh	114,000	
Portion of Pension of Maharaja Dhulip Singh, paid in India	1,200	
Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government	3,000	
Pensions to the Family of the ex-Rajah of Coorg	484	
Compensation to Holkar for one-third share of Revenue of Pergunnah Kesha Roy Patan, which was made over to the Boondee State in 1818	2,948	
Pagoda and Mosque Allowances in Coorg	3,282	
Pensions exceeding 5,000 rupees per annum, but not exceeding 20,000 rupees per annum	11,397	
Pensions not exceeding 5,000 rupees per annum	19,304	
Miscellaneous	11,010	
Total India—General and Political - - - £.		166,625
Oudh.		
Territorial and Political Pensions.		
Nawab Sultan Begum, for life, allowance of former Government continued	900	
Mohsamood Dowlah Nawab Bahadoor, for life, allowance of former Government continued	1,800	
Political Pensions not exceeding 20,000 rupees per annum	24,458	
Pensions not exceeding 5,000 rupees per annum	39,004	
Miscellaneous	4,064	
Total Oudh - - - £.		70,226
Central Provinces.		
Sustanik Gond Raja, for life, allowance of late Ruler continued	10,683	
Janoojee Rao Bhonsla Raja Bahadoor, and the Widows of the late Ruler — Members of the Bhonsla family: the pensions are for life.	10,500	
Durya Baee Sahiba — Members of the Bhonsla family: the pensions are for life.	4,500	
Trimbukjee Nana Aeeher Rao — Members of the Bhonsla family: the pensions are for life.	1,000	
Ishwant Rao Goojur — Members of the Bhonsla family: the pensions are for life.	3,571	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	5,171	
Pensions not exceeding 5,000 rupees per annum	25,267	
Total Central Provinces - - - £.		60,692
Assam.		
Pensions not exceeding 20,000 rupees per annum	4,549	
Compensations	328	
Miscellaneous	873	
Total Assam - - - £.		5,750
Bengal.		
Stipends and Allowances of the Nizamut.	£.	
His Highness the Nawab Nazim's Personal Allowance	78,164	
Munnee and Bahoo Begum's Establishments	563	
Syed Azim Ali Khan	2,826	
Rais-ul-nissa Begum (Widow of Humayoonjah)	9,982	
Nawab Shamsh-i-Jehan Begum (Consort of Fareedoonjah)	4,480	
Nawab Mulkzumaneeah Begum (Second Wife of Fareedoonjah)	4,480	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	4,376	
Pensions not exceeding 5,000 rupees per annum	13,460	
Balance of Sicca Rupees, 16 lakhs, transferred to the Nizamut Stipend Fund	52,336	
		170,667
Other Pensions, &c.		
Koer Moheput Sing, Son of the late Bhoop Sing	1,803	
Unno-chutter charges paid in Cuttack	660	
Compensation to the Bhooteeahs for the resumption of the Dooars in Assam	5,000	
		7,463
Syed Mahammad Mendee, Member of the Purneah family, for life		1,254
Sett Kissenchund, head of the family of the late Juggut Sett, for life		960
Syed Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpoor family	817	
Syed Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpoor family	867	
		1,684
Carried forward - - - £.	182,028	303,293

No. 36.—Account of Allowances and Assignments, &c.—*continued.*

	£.	£.	£.
Brought forward - - -	- -	182,028	303,293
ALLOWANCES AND ASSIGNMENTS, &c.—*continued.*			
BENGAL—*continued.*			
Other Pensions, &c.—continued.			
Raja of Sikhim - - - - - - - - - - - -	- -	1,200	
Raja of Khoordah - - - - - - - - - - - -	- -	2,560	
Pensions not exceeding 5,000 rupees per annum - - - - -	- -	11,037	
Salt.			
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them - - - - - - - -	44,600		
Sayer.			
Compensations for sundry duties abolished - - - - - -	3,353		
Miscellaneous - - - - - - - - - - - - -	682		
		48,635	
TOTAL BENGAL - - - £.			245,460
NORTH WESTERN PROVINCES.			
Territorial and Political Pensions.			
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794 - - - - - -	10,000		
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	7,370		
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life -	1,800		
Pensions granted on the resumption of Maafee Tenures under 5,000 rupees per annum - - - - - - - - - - - - - -	3,035		
Political Pensions not exceeding 5,000 rupees per annum - - - -	16,057		
Family of the ex-Rajah of Coorg - - - - - - - - -	993		
		39,255	
Pensions and Charitable Allowances.			
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum - - - - - - - - - - - - - -	1,330		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum	5,455		
		6,785	
Sayer Compensation.			
Raja Mahendra Singh, granted in perpetuity, 21st August 1840 - -	2,410		
Miscellaneous Compensations not exceeding 5,000 rupees per annum - -	1,102		
		3,512	
TOTAL NORTH WESTERN PROVINCES - - - £.			49,552
PUNJAB.			
Territorial and Political Pensions.			
Mahomed Akram Khan, Nawab of Umb - - - - - - -	650		
Raja Ali Bahadoor, Son of Raja Fyztullub Khan - - - - -	1,000		
Raja Jeswant Singh - - - - - - - - - - -	786		
Agha Saheb, formerly called Mohun Loll, Sir Alexander Burnes' Moonshee, for good service (in addition to 384 *l.* paid in Calcutta) - - -	600		
Yar Mahomed Khan, for life - - - - - - - - - -	600		
Sirdar Sooltan Secunder, for life - - - - - - - - -	600		
Mirza Ellahee Bux, hereditary, for good service in 1857 - - - -	955		
Nawab Shah Newaz Khan, Nawab of Tank - - - - - -	2,500		
Sirdarni Dhurm Koonwar, Widow of a Member of a Chief in Cis-Sutlej States - - - - - - - - - - - - - -	1,000		
Rani Maidnoo - - - - - - - - - - - -	729		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures - - - - - - - - - - -	23,267		
Political Pensions not exceeding 5,000 rupees per annum - - - -	22,129		
		54,816	
Carried forward - - - £.		54,816	598,305

No. 36.—Account of Allowances and Assignments, &c.—*continued.*

		£.	£.
Brought forward		54,816	598,305
ALLOWANCES AND ASSIGNMENTS, &c.—*continued.*			
PUNJAB—*continued.*	£.		
Pensions and Charitable Allowances.			
Charitable Allowances not exceeding 5,000 rupees per annum		23,843	
Sayer Compensation.			
Allowances to Rajas and others, in lieu of Customs, Transit Duties, &c., abolished	2,548		
Commutation of Pensions	2,504		
		5,052	
TOTAL PUNJAB		£.	83,711
MADRAS.			
Allowances to the Relatives, Servants, &c. of His Highness the late Raja of Tanjore, including Commutation of Pensions, &c.	29,822		
Allowances to the Family of the late Raja Pertab Singh	1,892		
		31,714	
Allowance to His Highness Zahawood Dowlah Bahadoor, Prince of Arcot		7,686	
Stipends to the Family of the late Nawab of Masulipatam		3,342	
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal		3,182	
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices, and Privileges, including Salt Compensations	100,400		
Pensions and Charitable Allowances	6,647		
Allowances to Zemindars, Jageerdars, Enamdars, &c.	28,982		
		136,029	
Pensions, &c. to the Families and Dependents of the late Nawabs of the Carnatic	50,625		
Stipends, &c. to Prince Azim Jah Bahadoor	8,270		
Commutation of Pensions	1,404		
		60,299	
Stipends to the Family and Dependents of the late Nawab of Kurnal		8,402	
Miscellaneous		4,410	
TOTAL MADRAS		£.	255,064
BOMBAY			
Pensions to the Family and Dependents of the late Nawab of Surat, being the sum assigned by the East India Company for the support of the Daughters of Meer Jaffir Ali		10,000	
Pertab Rao Goojur		1,200	
Various Pensions and Allowances, exceeding 5,000 rupees, but not exceeding 20,000 rupees, per annum		17,983	
Pensions not exceeding 5,000 rupees per annum, including Commutations		48,110	
Enamdars and Surrunjamdars		473,008	
Sayer and Miscellaneous Compensations		14,095	
Sultan Fudil Mahsin of Lahej, for loss of Transit Dues, and other considerations		1,412	
Allowances, &c. to the ex-Ameers of Sindh, and others		20,820	
Commutation of fractional parts of Enams		1,830	
Kristna Rao Wittul		2,202	
Dewasthan * and Wurshasun † Allowances		164,624	
Redemption of Huckdars' Bonds, &c.		2,024	
TOTAL BOMBAY		£.	757,308
TOTAL in INDIA		£.	1,694,388
CHARGES IN ENGLAND.			
Portion of Pension of His Highness Maharaja Dhulip Singh			19,336
TOTAL ALLOWANCES and ASSIGNMENTS out of the REVENUES, &c.		£.	1,713,724

* Compensation for temple lands resumed.
† Compensation for miscellaneous lands resumed.

No. 37.—ACCOUNT of ALLOTMENTS for PROVINCIAL SERVICES for the Year ended 31st March 1876.

ALLOTMENTS FOR PROVINCIAL SERVICES.	£.	£.
To the Government of India (General and Political)	37,035	
To the Administration of Oudh	218,300	
To the Administration of Central Provinces	278,484	
To the Administration of British Burmah	324,636	
To the Administration of Assam	176,976	
To the Government of Bengal	1,106,152	
To the Government of North Western Provinces	651,650	
To the Government of Punjab	542,316	
To the Government of Madras	835,570	
To the Government of Bombay	982,233	
TOTAL ALLOTMENTS for PROVINCIAL SERVICES in INDIA £.		5,153,352
CHARGES IN ENGLAND.		
Passage and Outfit of Educational Officers on appointment		300
TOTAL ALLOTMENTS for PROVINCIAL SERVICES £.		5,153,652

No. 38.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1876.

DIRECT CHARGES TO REVENUE.	£.	£.	£.
Salaries, Establishments, and Office Contingencies		37,345	
Compensation to Railway Companies		9	
Package and Incidentals		1,674	
Storage, including Buildings and Repairs		10,122	
Charitable Relief		*—113,942*	
Relief Works:			
Imperial	158		
Grant in aid of Provincial and Local Relief Works	840,783		
Tirhoot State Railway	9,175		
Northern Bengal State Railway	33,168		
		883,284	
Purchase of Grain:			
Wastage and Loss		*—1,079*	
Transport of Grain:			
Railway Carriage	101		
Inland Carriage	42,223		
Reserve Carriage: £.			
Fodder 3,905			
Purchase 444			
Maintenance 22,251			
Marine 8,512			
	35,112		
		77,436	
Miscellaneous		*—26,512*	
			868,337
RECEIPTS.			
Sale proceeds of Grain:			
Rice and other Grains	404,149		
Seed Grain	4		
		404,153	
Sale proceeds of Transport Stock		*—28,940*	
Miscellaneous		*—18,150*	
Interest on Loans and Advances		2,600	
North Western Provinces Famine		707	
			360,370
NET FAMINE CHARGES In India			507,967
In England: Balance of Pay of Railway Engine-drivers, &c. employed in connection with Famine Relief, cost of Maps of Famine Districts, &c.			587
TOTAL FAMINE RELIEF £.			508,554

No. 39.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1876.

ARMY RECEIPTS.

Number of Corresponding Grants.		For Details, *see* Page	Government of India.	Madras.	Bombay.	Total India.	England.	Total India and England.
	EFFECTIVE SERVICES.		£.	£.	£.	£.	£.	£.
3	Regimental Pay, Allowances, and Charges	74	1,785	9,463	2,602	13,850	- - -	13,850
4	Commissariat Establishments, Supplies and Services	74	311,981	80,959	79,585	472,525	- - -	472,525
5	Stud and Remount Establishments, Supplies and Services	74	17,199	8,754	1,632	27,585	- - -	27,585
6	Clothing Establishments, Supplies and Services	74	37,179	12,761	13,997	63,937	7 857	71,794
7	Barrack Establishments, Supplies and Services	75	1,025	1,713	2,948	5,686	- - -	5,686
8	Administration of Martial Law	75	22	362	664	1,048	- - -	1,048
9	Medical Establishments, Supplies and Services	75	48,126	19,735	22,217	90,078	- - -	90,078
10	Ordnance Establishments, Stores and Camp Equipage	75	95,632	22,626	47,883	166,141	11,546	177,687
12	Education	76	765	180	61	1,006	- - -	1,006
13	Sea Transport Charges	76	482	800	27,217	28,499	86,441	114,940
14	Miscellaneous Services	76	35,302	9,803	7,400	52,505	- - -	52,505
	NON-EFFECTIVE SERVICES.							
18	Military Pensions	76	232	2,643	156	3,031	- - -	3,031
19	Widows' Pensions and Compassionate Allowances	76	6,767	2,849	2,957	12,573	1,304	13,877
	TOTAL ARMY RECEIPTS	£.	556,497	172,648	209,319	938,464	107,148	1,045,612

ARMY CHARGES.

Number of Grants.		For Details, *see* Page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND.		Total India and England.
							Stores.	Other Charges.	
	EFFECTIVE SERVICES.		£.	£.	£.	£.	£.	£.	£.
1	Army and Garrison Staff	77	274,057	115,584	115,211	504,802	- -	- -	504,802
2	Administrative Staff	77	93,823	42,476	48,911	185,210	- -	- -	185,210
3	Regimental Pay, Allowances, and Charges	78	3,774,591	1,440,328	1,285,102	6,500,021	- -	656,157	7,156,178
4	Commissariat Establishments, Supplies and Services	79	1,202,797	400,657	337,604	1,941,058	318,110	- -	2,259,168
5	Stud and Remount Establishments, Supplies and Services	79	111,946	36,606	13,429	161,981	- -	12,943	174,924
6	Clothing Establishments, Supplies and Services	80	63,704	24,481	26,599	114,784	235,171	- -	349,955
7	Barrack Establishments, Supplies and Services	80	108,815	51,305	56,465	216,585	- -	- -	216,585
8	Administration of Martial Law	80	16,067	9,715	6,193	31,975	- -	- -	31,975
9	Medical Establishments, Supplies and Services	80	216,033	104,511	85,931	406,475	63,197	2,436	472,108
10	Ordnance Establishments, Stores and Camp Equipage	81	280,022	107,314	182,722	570,558	480,469	1,510	1,052,537
11	Ecclesiastical	81	12,864	5,258	4,141	22,263	- -	- -	22,263
12	Education	81	23,083	14,503	5,971	43,557	- -	2,399	45,956
13	Sea Transport Charges	82	14,864	24,357	28,519	67,740	- -	352,020	419,760
14	Miscellaneous Services	82	115,713	100,483	63,663	279,859	- -	309	280,168
15	Volunteer Corps	82	11,189	2,733	728	14,650	- -	- -	14,650
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	82	6,826	1,856	1,436	10,118	- -	212	10,330
17	Retired Officers	83	22,968	14,197	7,132	44,297	- -	906,789	951,086
18	Military Pensions	83	240,097	226,026	101,563	567,686	- -	350,000	917,686
19	Widows' Pensions and Compassionate Allowances	83	6,961	8,166	3,027	18,154	- -	402	18,556
20	Superannuation Pensions and Gratuities	83	10,447	5,987	7,057	23,491	- -	201,072	224,563
	TOTAL ARMY CHARGES	£.	6,606,867	2,736,993	2,381,404	11,725,264	1,096,947	2,486,249	15,308,460
							3,583,196		

No. 40.—DETAILED ACCOUNT of ARMY RECEIPTS, for the Year ended 31st March 1876.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 3.	£.	£.	£.	£.
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	955	219	140	1,314
Unclaimed Balances of Deserters and others	62	86	89	237
Hutting Money	-	3,557	213	3,770
Miscellaneous	768	5,601	2,160	8,529
TOTAL £.	1,785	9,463	2,602	13,850
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Sale of Commissariat Provisions and Stores	70,689	1,889	3,783	76,561
Malt Liquor	189,917	58,074	55,300	303,291
Rum and Arrack	47,164	12,849	15,197	75,210
Commissariat Cattle	1,591	824	376	2,791
Miscellaneous	2,620	7,323	4,929	14,872
TOTAL £.	311,981	80,959	79,585	472,525
RECEIPTS UNDER GRANT 5.				
STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Sale of Stud Cattle	10,709	-	-	10,709
Sale of Regimental Cart Horses	2,378	3,648	578	6,604
Sale of Chargers selected by Officers	2,197	2,347	1,027	5,571
Surplus Remounts	-	875	-	875
Rent of Lands	8	95	-	103
Miscellaneous	1,907	1,789	27	3,723
TOTAL £.	17,199	8,754	1,632	27,585
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Clothing, &c.	14,711	3,630	8,203	26,544
Necessaries	22,374	6,654	5,779	34,807
Hyderabad Contingent	-	2,405	-	2,405
Miscellaneous	94	72	15	181
TOTAL in INDIA £.	37,179	12,761	13,997	63,937
IN ENGLAND:				
Value of Clothing in possession of Regiments on their transfer from the Indian to the British Establishment, and proceeds of Sales of Unserviceable Clothing Stores				7,857
TOTAL £.				71,794

No. 40.—Detailed Account of Army Receipts, for the Year ended 31st March 1876—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	Total
RECEIPTS UNDER GRANT 7.	£.	£.	£.	£.
Barrack Establishments, Supplies and Services.				
Barrack and Hospital Furniture, Bedding, &c.	631	785	2,196	3,612
Recoveries for Damaged or deficient Barrack and Hospital Furniture, Utensils, &c.	- -	236	717	953
Miscellaneous	394	692	35	1,121
Total £.	1,025	1,713	2,948	5,686
RECEIPTS UNDER GRANT 8.				
Administration of Martial Law.				
Receipts from Regimental and Garrison Prison Funds	22	362	664	1,048
RECEIPTS UNDER GRANT 9.				
Medical Establishments, Supplies and Services.				
Sale of Medical Stores	47,386	18,090	20,530	86,006
Stoppages for Men in Hospital	- -	145	181	326
Hyderabad Contingent	- -	12	- -	12
Miscellaneous	740	1,488	1,506	3,734
Total £.	48,126	19,735	22,217	90,078
RECEIPTS UNDER GRANT 10.				
Ordnance Establishments, Stores and Camp Equipage.				
Sale of Ordnance Stores and Camp Equipage	93,112	15,574	46,238	154,924
Work executed in Manufacturing Departments	18	366	932	1,316
Hyderabad Contingent	- -	6,421	- -	6,421
Miscellaneous	2,502	265	713	3,480
Total in India £.	95,632	22,626	47,883	166,141
In England:				
Value of Accoutrements, &c., in possession of Regiments on their Transfer from the Indian to the British Establishment; proceeds of Sales of Unserviceable Ordnance Stores, &c.				11,546
Total £.				177,687

No. 40.—Detailed Account of Army Receipts, for the Year ended 31st March 1876—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 12.	£.	£.	£.	£.
EDUCATION.				
Receipts for Damaged Library Books	31	154	7	192
Receipts from Schools, &c.	332	26	39	397
Miscellaneous	402	- -	15	417
TOTAL £.	765	180	61	1,006
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	481	779	525	1,785
Passage Money	- -	21	26	47
Recoveries of Table Money, &c., in the Indian Troop Ships	- -	- -	26,666	26,666
Recoveries for Medical Comforts for Troops proceeding to Sea	1	- -	- -	1
TOTAL IN INDIA £.	482	800	27,217	28,499
IN ENGLAND:				
Indian Troop Service: Receipts from the Admiralty, Retrenchments on account of Messing, &c.	- -	- -	- -	84,895
Passage of Officers and Troops: Retrenchments on account of Messing, &c.	- -	- -	- -	391
Refund of Sums over-issued to the War Office in the year 1873-74, in respect of the Conveyance of Troops and Stores from Singapore to Madras, &c.	- -	- -	- -	1,155
TOTAL £.	- -	- -	- -	114,940
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	1,032	1,100	700	2,832
Gain by Exchange Transactions	14,647	5,310	5,042	24,999
Fines and Penalties	1,014	136	473	1,623
Fees on Commissions of Warrant and Native Commissioned Officers	118	54	48	220
Looshai Expedition	209	- -	- -	209
Camp of Exercise	- -	- -	1	1
Miscellaneous	18,279	3,208	1,136	22,618
Duffla Expedition	3	- -	- -	3
TOTAL IN INDIA £.	35,302	9,803	7,400	52,505
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS.				
Recoveries from the Estates of deceased Pensioners	7	2,643	11	2,661
Contributions from Officers employed in the Native Estates	225	- -	- -	225
Chelsea Out-Pensioners	—	—	—	—
Miscellaneous	- -	- -	145	145
TOTAL £.	232	2,643	156	3,031
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Indian Service Family Pension Fund	6,767	2,849	2,957	12,573
IN ENGLAND:				
Indian Service Family Pension Fund	- -	- -	- -	1,304
TOTAL £.	- -	- -	- -	13,877
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	556,497	172,648	209,319	938,464
IN ENGLAND	- -	- -	- -	107,148
			£.	1,045,612

No. 41.—DETAILED ACCOUNT of ARMY CHARGES, for the Year ended 31st March 1876.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 1.	£.	£.	£.	£.
ARMY AND GARRISON STAFF.				
Commander in Chief	25,391	9,894	11,969	47,254
Adjutant General's Department	28,317	11,661	11,723	51,701
Quartermaster General's Department	31,003	18,976	17,571	67,550
Artillery Inspection	3,753	- -	- -	3,753
Musketry Inspection	11,149	3,228	3,669	18,046
Gymnastic Instruction	1,628	- -	1,078	2,706
Garrison Instruction	17,253	6,910	5,176	29,339
Divisional and Brigade Staff	83,576	42,542	44,258	170,376
Garrison and Station Staff	27,327	10,928	6,376	44,631
Hill Sanitaria	27,088	6,294	11,340	44,722
Miscellaneous Depôts	7,235	4,861	11	12,107
Staff of Local Forces	5,471	- -	- -	5,471
Bazar Establishment	4,437	240	2,040	6,717
Staff, Miscellaneous	429	- -	- -	429
TOTAL £.	274,057	115,534	115,211	504,802
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	12,089	- -	- -	12,089
Personal Staff of Governor General, Governors, and Lieutenant Governors	8,656	3,195	3,762	15,613
Controller's Office	9,690	4,727	5,157	19,574
Military Accountant's Office	8,306	4,608	5,721	18,635
Pay Department	13,708	6,493	8,129	28,330
Commissariat and Stud Examiner's Office	11,124	6,111	6,609	23,844
Medical Examiner's Office	3,292	1,995	2,106	7,393
Ordnance, Barrack, and Clothing Examiner's Office	6,652	3,842	4,066	14,560
Fund Accounts' Office	2,955	1,226	1,077	5,258
Circle Pay Offices	16,910	10,279	12,284	39,473
Assistants on Probation	441	- -	- -	441
TOTAL £.	93,823	42,476	48,911	185,210

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.	£.	£.	£.	£.
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
European Army.				
Royal Artillery	484,121	196,979	171,129	852,229
Cavalry	209,020	59,896	33,613	302,529
Royal Engineers	6,844	2	312	7,158
Infantry	1,206,223	314,595	318,873	1,839,691
Invalid and Veteran Establishment	7,562	18,188	1,947	27,697
Staff Corps	42,223	35,572	15,061	92,856
General List, Cavalry	6,035	9,564	2,326	17,925
General List, Infantry	33,575	7,687	7,459	48,721
Unattached Officers	1,776	499	322	2,597
General Officers unemployed	6,696	1,278	- -	7,974
Colonels' Allowance	9,166	5,506	3,667	18,339
Bounty Money	11,983	2,893	3,048	17,924
Hutting Money	532	11	64	607
Marching Batta	250	- -	353	603
Miscellaneous	4,176	1,087	3,393	8,656
£.	2,030,182	653,757	561,567	3,245,506
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry	- -	- -	- -	320,907
Furlough Allowances of Officers of the Indian Service	- -	- -	- -	202,345
Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery	- -	- -	- -	115,574
Advances to Regiments proceeding to India	- -	- -	- -	13,107
Pay and Allowances during Voyage of Regiments returning from India	- -	- -	- -	5,131
TOTAL EUROPEAN ARMY £.	- -	- -	- -	3,901,663
Native Army.				
Artillery	17,224	- -	6,118	23,342
Body Guard	5,566	4,440	4,612	14,618
Cavalry	683,024	62,234	199,288	944,546
Sappers and Miners	42,864	39,896	21,910	104,670
Infantry	985,663	674,647	482,977	2,143,287
Hutting Money	5,192	4,409	2,308	11,909
Marching Batta	3,696	187	2,823	6,706
Miscellaneous	1,180	758	3,499	5,437
TOTAL NATIVE ARMY £.	1,744,409	786,571	723,535	3,254,515
TOTAL India	3,774,591	1,440,328	1,285,102	6,500,021
TOTAL England	- -	- -	- -	656,157
£.				7,156,178

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	Total.
GRANT 4.	£.	£.	£.	£.
Commissariat Establishments, Supplies and Services.				
Establishment.				
Executive Establishment	109,292	47,849	44,125	201,266
Subordinate Establishment	87,796	41,088	28,939	157,823
Manufacturing Establishment and Charges	3,389	- -	- -	3,389
Khedda Establishment and Charges	12,939	- -	- -	12,939
Supplies.				
Provisions for Europeans	339,489	97,434	109,079	546,002
Provisions for Natives	18,301	14,640	10,669	43,610
Compensation to Natives for Dearness of Provisions	18,256	616	549	19,421
Compensation to Native Cavalry for Dearness of Forage	2,472	- -	- -	2,472
Purchase of Reserve Stock	38,383	30,409	71	68,863
Malt Liquor	41,527	- -	- -	41,527
Rum and Arrack	22,715	5,331	691	28,737
Contingent Expenses	3,016	3,813	2,156	8,985
Services.				
Purchase of Live Stock	4,527	12,920	1,147	18,594
Feed of Cattle	62,391	34,382	27,705	124,478
Hire of Transport	131,352	6,454	18,359	156,165
Inland Water Charges	10,965	10,356	2,949	24,270
Railway Charges	218,962	51,044	42,037	312,043
Feed of Horses	42,877	31,915	24,599	99,391
Regimental Equipments and Camp Contingencies	4,891	853	647	6,391
Cattle Gear, Implements, and Store-room Furniture	14,135	4,211	4,142	22,488
Freight Charges of Stores from England	9,170	2,945	2,686	14,801
Miscellaneous	5,430	4,397	17,054	26,881
Cost of Machinery for Bakeries	522	- -	- -	522
Total, India £.	1,202,797	400,657	337,604	1,941,058
In England:				
Stores for India:				
Malt Liquor	181,702	50,197	39,861	318,110
Commissariat	13,797	23,611	8,942	
Total £.	1,398,296	474,465	386,407	2,259,168
GRANT 5.				
Stud and Remount Establishments, Supplies and Services.				
Establishments	37,949	7,631	2,041	47,621
Purchase of Cattle and Remounts	37,004	22,733	9,964	69,701
Feed of Cattle and Remounts	21,985	3,800	531	26,316
Miscellaneous	15,008	2,442	893	18,343
Total, India £.	111,946	36,606	13,429	161,981
In England:				
Purchase of Stallions	- -	- -	- -	12,943
Total £.	- -	- -	- -	174,924

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6.	£.	£.	£.	£.
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Clothing Depôt, Presidency	6,817	3,893	5,096	15,806
Supplies and Services at the Agency	14,135	5,544	8,884	28,563
Supplies and Services Regimentally	7,116	1,794	1,222	10,132
Compensation in lieu of Clothing	23,348	7,525	6,748	37,621
Allowance for Wicker Helmets	12,288	5,725	4,649	22,662
TOTAL, INDIA £.	63,704	24,481	26,599	114,784
IN ENGLAND:				
Clothing for European and Native Troops	148,400	47,762	39,009	235,171
TOTAL £.	212,104	72,243	65,608	349,955
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Executive Establishments	- -	5,984	7,362	13,346
Subordinate Establishments	49,553	19,627	11,917	81,097
Barrack Furniture	- -	4,647	17,825	22,472
Barrack Bedding	10,272	3,419	7,411	21,102
Lighting Charges	19,980	9,421	6,478	35,879
Miscellaneous	29,010	8,207	5,472	42,689
TOTAL £.	108,815	51,305	56,465	216,585
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head Quarters	6,715	2,792	2,227	11,734
Judge Advocate General's Department, Districts	8,295	6,783	2,780	17,858
Miscellaneous	1,057	140	1,186	2,383
TOTAL £.	16,067	9,715	6,193	31,975
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Office of Surgeon General (Indian Service)	7,631	5,142	4,665	17,438
District Medical Establishment (Indian Service)	47,769	36,788	21,642	106,199
Veterinary Establishment	- -	- -	287	287
Medical Store Depôts	9,796	3,946	4,374	18,116
Office of Surgeon General (British Service)	9,206	4,793	4,829	18,828
District Medical Establishment (British Service)	55,303	19,072	17,244	91,619
General Hospitals	- -	- -	1,133	1,133
Station Hospitals	1,277	6,815	1,866	9,958
Miscellaneous	6,770	1,830	3,450	12,050
Supplies	78,281	26,125	26,441	130,847
TOTAL, INDIA £.	*216,033	104,511	85,931	406,475
IN ENGLAND:				
Pay of Surgeons at Netley, and their Allowances on Appointment, &c.	- -	- -	- -	2,436
Stores for India	26,414	22,045	14,738	63,197
TOTAL £.	- -	- -	- -	472,108

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 10.	£.	£.	£.	£.
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE:				
Office of Inspector General	10,767	6,972	6,543	24,282
Arsenals, Magazines, and Depôts	54,884	36,025	52,525	144,334
Manufacturing Establishments	67,595	20,520	30,435	118,550
Camp Equipage Department	- -	5,451	4,673	10,124
Harbour Defences	- -	- -	904	904
Miscellaneous	2,634	- -	- -	2,634
Local Supplies of Stores for Arsenals, Magazines, and Depôts	45,826	8,686	42,450	96,962
Local Supplies of Stores to Manufacturing Establishments	57,373	2,045	14,719	74,137
Purchase of Timber	- -	4,562	11,135	15,697
Repair of Saddlery	1,583	360	127	2,070
Provision of Saddlery for Native Cavalry	- -	2,062	- -	2,062
Value of Freight of Coals from England	- -	- -	3,328	3,328
Freight and Charges of Stores from Port to Port	845	2,977	- -	3,822
Freight and Charges of Stores from England	2,239	2,928	1,436	6,603
Miscellaneous	2,628	4,685	1,043	8,356
Purchase and Repair of Camp Equipage	30,110	8,259	11,052	49,421
Battery Services	3,538	1,382	2,352	7,272
TOTAL, INDIA £.	280,022	107,814	182,722	570,558
IN ENGLAND:				
Pay and Expenses of Military Officers on Special Duty in connection with Ordnance Stores; Pay, and Travelling Expenses of Civil Master Armourer, of Artizans for Gun Factory and Gunpowder Works in India, &c.	- -	- -	- -	842
Freight from India of unserviceable Military Stores	- -	- -	- -	668
Stores for India	293,851	71,857	114,761	480,469
TOTAL £.	- -	- -	- -	1,052,537
GRANT 11.				
ECCLESIASTICAL:*				
Chaplains to the Army (Presbyterian)	1,499	- -	- -	1,499
Chaplains to the Army (Roman Catholic)	11,365	5,258	4,141	20,764
TOTAL £.	12,864	5,258	4,141	22,263
GRANT 12.				
EDUCATION:				
Army Schools (European)	3,524	2,668	2,311	8,503
Army Schools (Native)	1,179	- -	- -	1,179
Lawrence Military Asylum	14,188	- -	1,036	15,224
Kidderpore Lower Orphan School	1,362	- -	- -	1,362
Cantonment Schools	- -	28	- -	28
Donations, &c. to Educational Institutions	2,830	11,735	2,624	17,189
Military Normal School	- -	72	- -	72
TOTAL, INDIA £.	23,083	14,503	5,971	43,557
IN ENGLAND:				
Outfit Allowance of Indian Cadets on completion of their Studies at Sandhurst	- -	- -	- -	1,050
Expenses incurred by Officers acquiring scientific knowledge	- -	- -	- -	877
Contribution towards the maintenance of the School of Music at Kneller Hall	- -	- -	- -	472
TOTAL £.	- -	- -	- -	45,956

* Charges for Chaplains not attached to particular regiments are borne upon the Civil Expenditure.

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	£.	£.	£.	£.
SEA TRANSPORT CHARGES:				
Sea Transport Charges, viz.: Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	11,266	24,042	14,057	49,365
Medical Comforts, &c. to Troops proceeding to Sea	3,598	315	341	4,254
Indian Troop Service	- -	- -	14,121	14,121
TOTAL, INDIA £.	14,864	24,357	28,519	67,740
IN ENGLAND:				
Sea Transport Charges	- -	- -	- -	18,234
Indian Troop Service	- -	- -	- -	333,786
TOTAL £.	- -	- -	- -	419,760
GRANT 14.				
MISCELLANEOUS:				
Torpedo Committee	2,159	- -	- -	2,159
Miscellaneous Services	112,998	100,038	63,663	276,699
Compensation Commission	556	445	- -	1,001
TOTAL, INDIA £.	115,713	100,483	63,663	279,859
IN ENGLAND:				
Pay of Officers appointed in succession to Subalterns of the British Army admitted as Probationers in the Indian Staff Corps	- -	- -	- -	188
One-third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said	- -	- -	- -	121
TOTAL £.	- -	- -	- -	280,168
GRANT 15.				
VOLUNTEER CORPS:				
Staff Allowances to Officers	3,320	558	728	14,650
Staff Allowances to Non-Commissioned Officers	3,201	347		
Capitation Grants	4,668.	1,828		
TOTAL £.	11,189	2,733	728	14,650
GRANT 16.				
REWARDS FOR MILITARY SERVICES:				
Good Service Pensions	405	569	112	1,086
Victoria Cross	15	3	10	28
Annuities for Meritorious Services	98	257	24	879
Gratuities for Meritorious Services	99	45	26	170
Order of British India	3,425	905	1,041	5,371
Order of Merit	2,784	77	223	3,084
TOTAL, INDIA £.	6,826	1,856	1,436	10,118
IN ENGLAND:				
Cost of Medals	- -	- -	- -	212
TOTAL £.	- -	- -	- -	10,330

No. 41.—Detailed Account of Army Charges, for the Year ended 31st March 1876—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	Total.
GRANT 17.				
Retired Officers:	£.	£.	£.	£.
Capitalised value of Colonels' Allowances	22,968	2,816	6,037	44,297
Retired Officers		11,381	1,095	
Total, India £.	22,968	14,197	7,132	44,297
In England:				
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	- -	- -	- -	906,339
Cost of absorption of Supernumerary Commissions in British Regiments	- -	- -	- -	450
Total £.	- -	- -	- -	951,086
GRANT 18.				
Military Pensions:				
Pensions to Europeans	21,408	23,682	9,975	55,065
Pensions to Natives	218,689	202,344	91,588	512,621
Total, India £.	240,097	226,026	101,563	567,686
In England:				
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c. of Her Majesty's British Forces serving or having served in India	- -	- -	- -	350,000
Total £.	- -	- -	- -	917,686
GRANT 19.				
Widows' Pensions and Compassionate Allowances:				
Widows' Pensions	5,605	8,086	3,027	16,718
Compassionate Allowances	1,356	80	- -	1,436
Indian Service Family Pension Fund	—	—	—	—
Total, India £.	6,961	8,166	3,027	18,154
In England:				
Indian Service Family Pension Fund	- -	- -	- -	402
Total £.	- -	- -	- -	18,556
GRANT 20.				
Superannuation Pensions and Gratuities:				
Superannuation Pensions	10,092	5,911	6,370	22,373
Gratuities	355	76	687	1,118
Compassionate Allowances	—	—	—	—
Total, India £.	10,447	5,987	7,057	23,491
In England:				
Payments from Lord Clive's Fund	- -	- -	- -	123,497
Gratuities, equal to the Value of their Commissions, granted to Officers of British (formerly Indian) Regiments on their Retirement from the Service	- -	- -	- -	1,800
Capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated Value of their prospective claims to the Colonel's Allowance	- -	- -	- -	75,775
Total £.	- -	- -	- -	224,563
Total Expenditure, Military Department—				
In India	6,606,867	2,736,993	2,381,404	11,725,264
In England	- -	- -	- -	3,583,196
			£.	15,308,460

No 42.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1875-76.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
EUROPEAN ARMY.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Royal Artillery	363	6,557	6,920	149	2,670	2,819	139	2,427	2,566	651	11,654	12,305
Cavalry	168	2,730	2,898	56	910	966	28	455	483	252	4,095	4,347
Royal Engineers	225	- -	225	62	- -	62	65	- -	65	352	- -	352
Infantry	1,056	28,364	29,420	297	7,974	8,271	297	7,974	8,271	1,650	44,312	45,962
Invalid and Veteran Establishment	15	16	31	23	124	147	11	- -	11	49	140	189
Staff Corps	658	- -	658	432	- -	432	287	- -	287	1,377	- -	1,377
General List, Cavalry	40	- -	40	34	- -	34	9	- -	9	83	- -	83
General List, Infantry	130	- -	130	65	- -	65	31	- -	31	226	- -	226
Unattached Officers	8	- -	8	2	- -	2	2	- -	2	12	- -	12
General Officers unemployed	62	- -	62	44	- -	44	26	- -	26	132	- -	132
TOTAL, EUROPEAN ARMY	2,725	37,667	40,392	1,164	11,678	12,842	895	10,856	11,751	4,784	60,201	64,985
NATIVE ARMY.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Artillery	11	619	630	- -	- -	- -	5	148	153	16	767	783
Body Guard	2	120	122	5	5	10	1	71	72	8	196	204
Cavalry	211	12,805	13,016	36	1,708	1,744	57	3,887	3,944	304	18,400	18,704
Sappers and Miners	105	1,160	1,265	94	1,359	1,453	44	492	536	243	3,011	3,254
Infantry	508	48,293	48,801	320	30,761	31,081	240	22,056	22,296	1,068	101,110	102,178
TOTAL, NATIVE ARMY	837	62,997	63,834	455	33,833	34,288	347	26,654	27,001	1,639	123,484	125,123
TOTAL, EUROPEAN AND NATIVE ARMY	3,562	100,664	104,226	1,619	45,511	47,130	1,242	37,510	38,752	6,423	183,685	190,108

No. 43.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL FUNDS on PUBLIC WORKS in *India*, for the Year ended 31st March 1876.

	General and Political.						Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Grand Trunk Road.	Madras.	Bombay.	Total.
	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajpootana.											
BUILDINGS AND ROADS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Military:																	
New works	341,965	19,863	230	45,768	3,509	9,708	- -	25,639	21,488	1,717	1,004	224	18,546	- -	38,716	100,227	628,604
Repairs	223,343	8,543	843	5,600	49	5,052	- -	10,173	9,519	1,992	1,994	1,755	6,019	- -	26,059	45,752	346,693
Establishment	174,019	7,149	237	8,323	1,285	6,997	- -	8,953	7,132	927	750	396	6,141	- -	16,194	37,295	275,798
Tools and plant	10,022	190	8	3,840	223	279	- -	151	6	- -	- -	- -	- -	- -	2,361	2,306	19,386
Profit and loss	- -	- -	- -	- -	- -	2	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	2
Suspense	*—8,748*	*—909*	- -	*—2,867*	1,790	7,675	- -	*—1,733*	*—3,905*	- -	- -	- -	- -	- -	*—208*	388	*—8,517*
	740,601	34,836	1,318	60,664	6,856	29,713	- -	43,183	34,240	4,636	3,748	2,375	30,706	- -	83,122	185,968	1,261,966
Barrack furniture, including repairs and establishment	73,867	- -	- -	- -	- -	20	- -	1,416	- -	15	- -	55	399	- -	- -	- -	75,772
£.	814,468	34,836	1,318	60,664	6,856	29,733	- -	44,599	34,240	4,651	3,748	2,430	31,105	- -	83,122	185,968	1,337,738
OTHER SERVICES.																	
Civil Buildings:																	
New works	3,085	4,770	679	3,038	1,225	6,481	1,994	4,555	1,513	1,242	41,422	15,907	9,317	- -	1,332	12,905	109,465
Repairs	5,550	1,707	437	786	302	2,079	445	287	452	155	16,443	3,362	1,496	- -	621	2,482	36,604
Communications:																	
New works	1,077	22,528	7,589	- -	- -	2,795	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	33,989
Repairs	28	26,611	3,971	- -	- -	12,575	- -	- -	- -	- -	- -	- -	800	1,370	- -	- -	45,355
Miscellaneous Public Improvements:																	
New works	- -	- -	- -	- -	- -	251	- -	- -	7,932	- -	*—98*	- -	- -	- -	428	3,320	11,833
Repairs	- -	- -	- -	- -	- -	- -	- -	- -	292	- -	469	- -	- -	- -	262	2,523	3,546
Establishment	- -	21,048	2,777	619	1,612	11,939	1,182	1,211	2,344	349	15,343	21,584	741	264	1,161	5,383	87,557
Tools and plant	- -	1,257	98	- -	352	548	- -	- -	- -	- -	85	783	- -	- -	85	333	3,541
Profit and loss	- -	- -	4	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	4
Suspense	- -	*—113*	850	- -	- -	2,685	- -	- -	- -	- -	357	88	- -	- -	*—3,405*	*—21*	441
Coal operations	- -	- -	- -	- -	- -	- -	- -	*11,627	- -	- -	- -	- -	- -	- -	- -	- -	11,627
£.	9,740	77,808	16,405	4,443	3,742	39,102	3,621	17,680	12,533	1,746	74,021	41,724	12,354	1,634	484	26,925	343,962
Total, Buildings and Roads — In England	10,380	- -	- -	65	187	- -	- -	62	- -	- -	359	282	- -	- -	614	3,038	14,987
Total, Buildings and Roads — In India	813,828	112,644	17,723	65,042	10,411	68,835	3,621	62,217	46,773	6,397	77,410	43,872	43,459	1,634	82,992	209,855	1,666,713
Total, carried forward £.	824,208	112,644	17,723	65,107	10,598	68,835	3,621	62,279	46,773	6,397	77,769	44,154	43,459	1,634	83,606	212,893	1,681,700

* Works £. 7,316
Establishment 3,737
Tools and plant 2,432
Suspense *—1,858*
11,627

No. 43.—ABSTRACT ACCOUNT of Ordinary Expenditure from Imperial Funds on Public Works in *India*, for the Year ended 31st March 1876—*continued*.

	General and Political.						Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Grand Trunk Road.	Madras.	Bombay.	Total.
	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajpootana.											
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Total, Buildings and Roads, brought forward	824,208	112,644	17,723	65,107	10,598	68,835	3,621	62,279	46,773	6,397	77,769	44,154	43,459	1,634	83,606	212,893	1,681,700
IRRIGATION:																	
Capital, Ordinary:																	
New works	–	–	–	–	–	7,347	–	–	31,214	–	6,284	33,834	12,235	–	32,040	66,961	189,915
Establishment	–	–	–	–	–	1,837	–	–	7,179	–	17,159	9,383	14,638	–	9,206	15,613	75,015
Tools and plant	–	–	–	–	–	109	–	—174	142	–	273	946	1,884	–	467	3,917	7,564
Profit and loss	–	–	–	–	–	–	–	–	5	–	–	–	–	–	–	117	122
Suspense	–	–	–	–	–	218	–	–	313	–	—68	—9,110	7,647	–	2,270	—22	1,248
	—	—	—	—	—	9,511	–	—174	38,853	–	23,648	35,053	36,404	–	43,983	86,586	273,864
Less, Receipts on Capital Account	–	–	–	–	–	14	17	–	12	–	58	902	8	–	48	239	1,298
Net Outlay £.	–	–	–	–	–	9,497	—17	—174	38,841	–	23,590	34,151	36,396	–	43,935	86,347	272,566
Revenue Outlay:																	
New works	–	–	–	–	–	–	–	–	204	–	221	9,628	1,486	–	2,038	2,628	16,205
Repairs	–	–	–	–	–	2,362	–	–	2,713	–	36,446	55,878	53,893	–	46,396	66,082	263,770
Establishment	–	–	–	–	–	2,942	–	–	671	–	15,119	77,441	67,691	–	22,550	31,725	218,139
Tools and plant	–	–	–	–	–	117	–	–	13	–	1,163	2,068	1,555	–	7,251	577	12,744
£.	—	—	—	—	—	5,421	–	–	3,601	–	52,949	145,015	124,625	–	78,235	101,012	510,858
Agricultural Outlay for which the Account is not divided between Capital and Revenue:																	
New works	–	–	–	–	–	110	–	–	434	–	6,022	36,363	–	–	33,108	1,970	78,007
Repairs	–	–	–	–	–	–	–	–	–	–	25,744	811	–	–	105,878	247	132,680
Establishment	–	–	–	–	–	28	–	–	100	–	19,177	8,667	–	–	38,358	4,568	70,898

Tools and plant	-	-	-	-	-	12	-	-	-	-	1,069	575	-	-	1,833	192	3,681
Profit and loss	-	-	-	-	-	7	-	-	-	-	38	-	-	-	-	-	45
Suspense	-	-	-	-	-	-	-	-	-	-	834	-	-	-	94	57	985
£.	-	-	-	-	-	157	-	-	534	-	52,884	46,416	-	-	179,271	7,034	286,296
State Outlay on Guaranteed Irrigation Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	520	-	520
TOTAL IRRIGATION — In England	-	-	-	-	-	-	-	-	13	-	12	963	25	-	2,897	1,486	5,396
TOTAL IRRIGATION — In India	-	-	-	-	-	15,075	—17	—174	42,963	-	129,411	224,619	160,996	-	299,064	192,907	1,064,844
TOTAL - - - £.	-	-	-	-	-	15,075	—17	—174	42,976	-	129,423	225,582	161,021	-	301,961	194,393	1,070,240
TOTAL Ordinary Public Works Outlay	824,208	112,644	17,723	65,107	10,598	83,910	3,604	62,105	89,749	6,397	207,192	269,736	204,480	1,634	385,567	407,286	2,751,940
Less, Outlay in England on Stores included above	10,380	-	-	65	187	-	-	62	13	-	371	1,245	25	-	3,511	4,524	20,383
NET OUTLAY IN INDIA - £.	813,828	112,644	17,723	65,042	10,411	83,910	3,604	62,043	89,736	6,397	206,821	268,491	204,455	1,634	382,056	402,762	2,731,557
	£. 1,103,558.												£. 206,089.				

DEDUCT,—Cost of services rendered by Bombay Public Works Department to Indo-European Telegraph Department, Bombay		1,724	1,724
NET OUTLAY IN INDIA		401,038	2,729,833
ADD,—EXPENDITURE IN ENGLAND, AS PER HOME ACCOUNTS, viz.:—			
Royal Indian Engineering College:	£.	£.	
Cost of Furniture, &c.	160		
Salaries of President, Professors, &c.; wages of servants; provisions and contingent expenses	23,605	23,765	
Miscellaneous:			
Expenses attending the Examination of candidates for the Civil Engineer Establishment, passages to India on appointment, &c.	2,524		
Furlough pay and allowances of Military Officers in the Public Works Department	24,406		
Absentee allowances of Officers of the Uncovenanted Service employed in the Public Works Department	22,790		
Passages from India and issues of Pay, &c., of Engineers and others employed in the Public Works Department in India	300		
Ground Rent, Insurance and other charges in respect of Houses acquired from the East India Irrigation and Canal Company	214	50,234	
Stores for India:		73,999	
For Bengal	12,337		
Madras	3,511		
Bombay	4,802	20,650	
			94,649
GRAND TOTAL, Ordinary Public Works Expenditure of the Year - - - £.			2,824,482

No. 44.—ABSTRACT ACCOUNT of Receipts under the head Public Works Revenue, Miscellaneous, for the Year ended 31st March 1876.

	ACTUAL RECEIPTS.							
	Tolls, Dues, Fees, Fines, Refunds, Barrack Damages, and Exchange.	Rents of Buildings and Lands.	Sales of Produce.	Sales of Buildings, Old Materials, and Tools and Plant.	Receipts from Akra Brick Factory and Roorkee College Press.	Receipts from Collieries.	Fees from Students of Royal Indian Engineering College.	Total.
General and Political:	£.	£.	£.	£.	£.	£.	£.	£.
Inspector General of Military Works	3,385	10,693	144	2,256	-	-	-	16,478
Central India	179	1,140	15	79	-	-	140	1,553
Coorg	-	246	-	6	-	-	-	252
Hyderabad	21	3,460	3	120	-	-	54	3,658
Port Blair	1	-	1	279	-	-	-	281
Rajpootana	137	1,165	10	779	-	-	-	2,091
	3,723	16,704	173	3,519	-	-	194	24,313
Oudh	790	160	-	2	-	-	-	952
Central Provinces	120	227	11	323	-	32	-	713
British Burmah	191	196	1	449	-	-	220	1,057
Assam	1	160	-	26	-	-	-	187
Bengal	3,455	469	5	394	2,715	-	5	7,043
North Western Provinces	-	637	12	138	* 4,651	-	27	5,465
Punjab	7	724	-	-	-	-	206	937
Grand Trunk Road from Lahore to Jhelum †	-	10	118	-	-	-	-	128
Madras	425	2,007	11	2,714	-	-	171	5,328
Bombay	1,623	7,433	105	1,094	-	-	-	10,255
Total £.	10,335	28,727	436	8,659	7,366	32	823	56,378
Add,—Receipts in England, as per Home Accounts, viz.:								
Royal Indian Engineering College:								
Fees from Students							16,547	
Sale of Provisions, Farm Produce, &c.							1,004	
								17,551
Grand Total, Public Works Revenue, Miscellaneous, of the Year £.								73,929

	£.	£.
* Fees and fines from College	503	
Roorkee College Press	4,148	
		4,651

† This road forms portion of the Grand Trunk Road from Lahore to Peshawar, is under charge of officers of the Punjab Northern State Railway, and is maintained from Punjab Provincial Funds with a Grant-in-Aid from Imperial Revenues.

No. 45.—ABSTRACT ACCOUNT of Gross Receipts on account of Imperial Revenue from Irrigation Works in *India*, brought to Account under that Head by the Public Works Department, for the Year ended 31st March 1876.

	ACTUAL RECEIPTS.											
	Water-Rates from Irrigation.	Miscellaneous Receipts by Sales of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Sale of Old Materials and Tools and Plant.	Miscellaneous and other Items.	Total.
RECEIPTS ON REVENUE ACCOUNT.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Rajpootana:												
Tanks in Ajmere Sub-collectorate	- -	- -	- -	- -	- -	- -	- -	8	- -	- -	- -	8
„ Beawar „	- -	- -	- -	- -	- -	- -	- -	5	- -	- -	2	7
„ Todgurh „	- -	- -	- -	- -	- -	- -	- -	8	- -	- -	5	13
	- -	- -	- -	- -	- -	- -	- -	21	- -	- -	7	28
British Burmah:												
Irrawaddie Embankment Scheme	- -	- -	- -	- -	- -	- -	- -	71	2	- -	27	100
Bengal:												
Orissa Project	2,033	2	- -	34	332	- -	1,638	265	- -	- -	245	4,549
Midnapore Project	5,279	- -	- -	- -	559	- -	5,181	- -	- -	- -	92	11,111
Tidal Canal	- -	- -	- -	- -	18	- -	2,254	20	- -	- -	1	2,293
Sone Project	5,086	- -	- -	- -	- -	- -	- -	- -	- -	- -	4	5,090
	12,398	2	- -	34	909	- -	9,073	285	- -	- -	342	23,043
North Western Provinces:												
Ganges Canal	198,997	- -	- -	5,899	- -	3,054	2,903	387	1,385	- -	257	212,882
Agra Canal	2,852	- -	- -	115	- -	- -	- -	514	221	- -	7	3,709
Eastern Jumna Canal	54,703	- -	- -	2,869	- -	1,145	1	34	484	- -	13	59,249
Doon Canals	1,135	- -	- -	53	- -	2,424	- -	4	- -	- -	—15	3,601
Rohilcund Canals:												
Paha water-courses												
Kailas ditto												
Baigul ditto	2,434	- -	- -	130	- -	- -	- -	- -	46	- -	—19	2,591
Kitcha ditto												
Bijnor Canals	861	- -	- -	16	- -	- -	- -	- -	- -	- -	18	895
Bundelcund Irrigation Works:												
Hamirpur Irrigation Works	312	- -	- -	1	- -	- -	- -	6	- -	- -	1	320
Jhānsi Irrigation Works	130	- -	- -	- -	- -	- -	- -	2	- -	- -	7	139
Lower Ganges Canal	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—6	—6
Bundelcund Irrigation Survey	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—2	—2
	261,424	- -	- -	9,083	- -	6,623	2,904	947	2,136	- -	261	283,378
Carried forward £.	273,822	2	- -	9,117	909	6,623	11,977	1,324	2,138	- -	637	306,549

No. 45.—Abstract Account of Gross Receipts on account of Imperial Revenue from Irrigation Works in *India*, brought to Account under that Head by the Public Works Department, for the Year ended 31st March 1876—*continued*.

	ACTUAL RECEIPTS.											
	Water-Rates from Irrigation.	Miscellaneous Receipts by Sales of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Sale of Old Materials and Tools and Plant.	Miscellaneous and other Items.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	273,822	2	- -	9,117	909	6,623	11,977	1,324	2,138	- -	637	306,549
RECEIPTS ON REVENUE ACCOUNT—*contd.*												
PUNJAB.												
Western Jumna Canal - - - - -	95,215	317	22	542	1,177	1,694	802	60	733	- -	310	100,872
Delhi and Goorgaon Irrigation Works -	377	- -	- -	18	27	- -	12	- -	36	- -	4	474
Baree Doab Canal - - - - -	70,172	875	- -	1,140	927	3,590	57	78	297	- -	53	77,189
Madhopur Workshops - - - - -	- -	- -	- -	- -	- -	- -	- -	32	- -	- -	2	34
Lower Sutlej and Chenab Inundation Canals	69	- -	- -	8	415	- -	- -	10	31	- -	25	553
Upper Sutlej Inundation Canals - -	587	- -	- -	- -	174	- -	- -	18	12	- -	120	911
Indus Inundation Canals - - - -	2,324	- -	- -	43	13	- -	- -	- -	17	- -	41	2,438
Shahpur Canals - - - - - -	625	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	625
	169,369	1,192	22	1,746	2,733	5,284	871	198	1,126	- -	555	183,096
MADRAS.												
Godavery Delta Project - - - -	- -	- -	- -	- -	1,257	- -	4,045	26	- -	- -	431	5,759
Kistna Delta Project - - - -	- -	- -	206	- -	210	- -	1,015	- -	- -	- -	97	1,528
Pennair Anicut Project - - - -	- -	- -	- -	- -	22	- -	- -	- -	- -	- -	4	26
Cauvery Delta Project - - - -	- -	- -	- -	- -	34	- -	- -	- -	- -	- -	7	41
Chembrambakam Tank Project - -	- -	- -	1,061	- -	- -	- -	- -	- -	- -	- -	4	1,065
Palar Anicut Project - - - -	- -	- -	- -	- -	2	- -	- -	- -	- -	- -	21	23
Streeviguntum Weir Project - - -	- -	- -	- -	- -	49	- -	- -	11	- -	- -	13	73
Palandorai Anicut Project - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	10	10
Other Works - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,731	2,731
	—	—	1,267	- -	1,574	- -	5,060	37	- -	- -	3,318	11,256
BOMBAY.												
Sind.												
Hyderabad Collectorate:												
Fulaili Canal - - - - -	1,753	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,753
Great Marak Canal - - - -	219	- -	- -	- -	- -	- -	- -	- -	- -	- -	3	222
Mithrow Canal - - - - -	- -	- -	- -	22	- -	- -	- -	- -	- -	- -	9	31
Thur Canal - - - - -	104	- -	- -	5	- -	- -	- -	- -	- -	- -	1	110
Other Works - - - - -	1,388	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,388
Karachi Collectorate:												
Nasirwah Canal - - - -	25	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	25
Piniari Canal - - - - -	101	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	101

Western Nara Works	205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	206
Other Works	325	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	325
Shikarpur Collectorate:																				
Bigari Canal	46	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	47
Eastern Nara Canal	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	6
Ghar Canal	97	-	-	-	-	2	-	-	-	-	-	-	35	-	-	-	-	-	-	134
Sukar Canal	19	-	-	-	-	-	-	-	-	-	-	-	18		10	-	-	-	-	47
Western Nara Works	257	-	-	-	-	4	-	-	-	-	-	-	10	-	-	-	-	-	-	271
Other Tanks, Canals, and Bunds	104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	140
Dekkan:																				
Ahmedabad Collectorate:																				
Hatmati Canal	13	-	-	-	-	-	-	-	-	-	-	-	—2	-	-	-	-	—87		—76
Other Bunds	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
Ahmednagar Collectorate:																				
Bhatowdi Tank	112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45		157
Lakh Canal	32	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	34
Wozar Canal	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	9		10
Dharwar Collectorate:																				
Madak Tank	158	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	162
Other Works	125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125
Kaira Collectorate:																				
Khari Sluices	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7
Kaladgi Collectorate:																				
Other Tanks	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21		28
Khandish Collectorate:																				
Hartara Tank	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68
Jamda Canal	323	-	-	-	-	17	-	-	-	-	-	-	-	-	-	-	-	1		341
Nasick Collectorate:																				
Ojhar Canal	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
Palkhair Canal	126	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	127
Wadali Canal	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
Other Canals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18		18
Poona Collectorate:																				
Kasardi Tank	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
Muta Canal	81	-	-	2,338		5	-	-	-	-	-	-	2	-	-	-	-	88		2,514
Other Canals	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
	5,816	-	-	2,338		70	-	-	-	-	-	-	63		10	-	-	145		8,442
Carried forward £.	443,191		1,194	1,289		10,863	5,216		11,907		17,908		1,559		3,264	-	-	4,510		500,901

No. 45.—Abstract Account of Gross Receipts on account of Imperial Revenue from Irrigation Works in *India*, brought to Account under that Head by the Public Works Department, for the Year ended 31st March 1876—*continued.*

	ACTUAL RECEIPTS.												
	Water-Rates from Irrigation.	Miscellaneous Receipts by Sales of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Sale of Old Materials and Tools and Plants.	Miscellaneous and other Items.	Fees from Students R. I. E. College.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	443,191	1,194	1,289	10,863	5,216	11,907	17,908	1,559	3,264	- -	4,510	–	500,901
RECEIPTS ON REVENUE ACCOUNTS—*contd.*													
BOMBAY—*continued.*													
Brought forward - - -	5,816	- -	2,338	70	- -	–	- -	63	10	- -	145	–	8,442
Dekkan—continued.													
Satara Collectorate:													
Chickli Canal - - - - -	55	- -	–	3	- -	–	- -	- -	–	- -	- -	-	58
Goudowli Canal - - - - -	65	- -	–	–	- -	–	- -	- -	–	- -	- -	–	65
Krishna Canal - - - - -	1,072	- -	–	123	- -	–	- -	- -	–	- -	3	–	1,198
Maini Tank - - - - - -	43	- -	–	3	- -	–	- -	- -	–	- -	1	–	47
Rewari Canal - - - - -	269	- -	–	4	- -	–	- -	- -	–	- -	- -	–	273
Yerla Canal - - - - -	153	- -	–	8	- -	–	- -	- -	–	- -	- -	–	161
Sholapur Collectorate:													
Ekruk Tank - - - - -	119	- -	–	21	- -	–	- -	- -	–	- -	153	–	293
	7,592	- -	2,338	232	- -	–	- -	63	10	- -	302	–	10,537
Total - - - £.	450,783	1,194	3,627	11,095	5,216	11,907	17,908	1,622	3,274	- -	4,812	–	511,438
IN ENGLAND:													
Rent of Houses acquired from the East India Irrigation and Canal Company - -	- -	- -	–	–	- -	–	- -	- -	–	- -	- -	–	267
Total Receipts on Revenue Account - - - -	- -	- -	–	–	- -	–	- -	- -	–	- -	- -	–	511,705
RECEIPTS FROM ORDINARY AGRICULTURAL WORKS FOR WHICH NO CAPITAL OR REVENUE ACCOUNT IS KEPT.													
Bengal - - - - - -	- -	- -	–	–	- -	–	- -	128	17	72	*3,203	–	3,420
North Western Provinces - -	- -	- -	–	–	- -	–	- -	- -	–	- -	26	140	166
Punjab - - - - - -	- -	- -	–	–	- -	–	- -	- -	–	- -	659	–	659
Madras - - - - - -	- -	- -	–	–	1,170	–	- -	- -	–	- -	585	–	1,755
Bombay - - - - - -	- -	- -	–	–	- -	–	- -	- -	–	- -	15	–	15
Total - - - £.	- -	- -	–	–	1,170	–	- -	128	17	72	4,488	140	6,015
Total Imperial Revenue from Agricultural Works, brought to Account in Public Works Department - - - £.													517,720

* Includes 2,901 *l.*, being expenditure on Gunduk Embankment in previous years recovered by Civil Department.

No. 46.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT of IRRIGATION WORKS, for the Year ended 31st March 1876.

	Expenditure during Year.									Total Expenditure to End of Year.						
						Deduct										
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
Rajpootana.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bheer Reservoir	326	81	—24	–	–	1	–	1	382	1,872	1,472	109	355	—249	1	3,558
Jalea Reservoir	5,019	1,255	84	–	218	2	–	2	6,574	15,347	4,649	773	–	(a)1,135	5	21,899
Bulad Reservoir	1,157	289	26	–	–	11	–	11	1,461	5,570	2,308	254	–	–	11	8,121
Rajosee Reservoir	845	212	23	–	–	–	–	–	1,080	2,654	665	104	–	–	–	3,423
Tanks in Ajmere Sub-Collectorate:	7,347	1,837	109	–	218	14	–	14	9,497	25,443	9,094	1,240	355	886	17	37,001
Outlay on old works now brought to account	–	–	–	–	–	–	–	–	–	–	–	22,111		–	–	22,111
Muckerwalla Tank	–	–	–	–	–	–	–	–	–	1,706	747	86	–	–	–	2,539
Tanks in Beawar Sub-Collectorate:																
Outlay on old works now brought to account	–	–	–	–	–	–	–	–	–	–	–	23,707		–	–	23,707
Inspection Bungalows	–	–	–	–	–	–	–	–	–	538	178	27	–	–	–	743
Tanks in Todghur Sub-Collectorate:																
Outlay on old works now brought to account	–	–	–	–	–	–	–	–	–	–	–	15,939		–	–	15,939
Amner dam	–	–	–	–	–	–	–	–	–	1,826	457	91	–	–	–	2,374
Total Rajpootana £.	7,347	1,837	109	–	218	14	–	14	9,497	–	–	–	–	–	–	104,414
Oudh.																
Sardah Canal (work suspended) £.	–	–	–	–	–	17	–	17	—17	6,152	37,639	1,762	–	–	1,445	44,108
Central Provinces.																
Balaghat Doab Canal	–	–	–	–	–	–	–	–	–	335	2,835	63	–	–	–	3,233
Ramtek Reservoir	–	–	—6	–	–	–	–	–	—6	236	2,051	14	–	–	35	2,266
Kanhan River, Kappa Lake Project	–	–	—68	–	–	–	–	–	—68	657	7,743	159	–	–	5	8,554
Pench River, Anicut and Canal Project	–	–	—100	–	–	–	–	–	—100	144	6,090	230	–	–	32	6,432
Projects not brought to maturity or abandoned	–	–	–	–	–	–	–	–	–	495	12,717	389	–	–	–	13,601
Total Central Provinces £.	–	–	—174	–	–	–	–	–	—174	1,867	31,436	855	–	–	72	34,086

(a) Includes 917 *l.*, being balances of previous year charged off to the Budget Grant for 1874–75, now brought on to Capital, Ordinary, as previous expenditure.

No. 46.—Detailed Account of Expenditure from Imperial Funds, Ordinary, against Capital Account of Irrigation Works, for the Year ended 31st March 1876—*continued.*

	Expenditure during Year.									Total Expenditure to End of Year.						
						Deduct										
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
British Burmah.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Irrawaddie Embankment Scheme	17,951	4,129	24	5	313	12	–	12	22,410	204,750	35,789	1,033	5	492	192	241,877
Ramree Embankment Scheme	133	30	–	–	–	–	–	–	163	6,404	1,357	114	5	–	1	7,879
Martaban Embankment Scheme	1,246	287	5	–	–	–	–	–	1,538	1,545	292	5	–	–	–	1,842
Pegu and Sittang Canal Embankment	11,884	2,733	113	–	–	–	–	–	14,730	11,884	2,733	113	–	–	–	14,730
Total British Burmah £.	31,214	7,179	142	5	313	12	–	12	38,841	224,583	40,171	1,265	10	492	193	266,328
Bengal.																
Orissa Project	467	107	–	–	–	–	–	–	574	30,979	2,192	263	–	–	–	33,434
Midnapore Project	*—1,888*	*—94*	–	–	–	–	–	–	*—1,982*	25,157	301	–	–	–	–	25,458
Tidal Canal	–	–	–	–	–	–	–	–	–	8,732	524	–	–	–	–	9,256
Soane Scheme	–	–	–	–	–	–	–	–	–	6,240	2,624	–	–	–	–	8,864
Damoodah Scheme	–	–	–	–	–	43	–	43	*—43*	8,411	9,403	710	–	–	2,761	15,763
Tirhoot Project	1,476	16,736	141	–	–	5	68	73	18,280	8,225	29,521	1,488	–	39	5	39,268
Hooghly Project	6,229	410	132	–	–	10	–	10	6,761	12,199	1,483	634	–	–	10	14,306
Total Bengal £.	6,284	17,159	273	–	–	58	68	126	23,590	99,943	46,048	3,095	–	39	2,776	146,349
North Western Provinces.																
Ganges Canal	5,055	1,322	467	–	–	349	5,991	6,340	504	2,008,807	265,724	19,865	–	74,331	14,421	2,354,306
Agra Canal	9,727	2,167	–	–	–	–	–	–	11,894	10,835	2,167	–	–	–	–	13,002
Eastern Jumna Canal	8,596	2,109	249	–	1,320	–	–	–	12,274	177,576	31,647	990	–	8,127	47	218,293
Doon Canals	600	149	185	–	8	–	–	–	942	55,295	4,078	415	–	162	–	59,950
Rohilkhund Canals: Paha Watercourses, Kailas Watercourses, Baigul Watercourses, Kitcha Watercourses	9,677	1,635	45	–	–	552	4,456	5,008	6,349	87,003	30,641	2,876	–	1,674	729	121,465
Bijnor Canals	–	–	–	–	–	–	–	–	–	6,997	–	–	–	–	–	6,997

Bundelcund Irrigation Works:																
Hamirpur Irrigation Works	–	–	–	–	–	–	–	–	–	96	3	–	–	–	–	99
Jhansie Irrigation Works	–	–	–	–	–	–	–	–	–	7,228	166	–	–	–	–	7,389
Bundelcund Irrigation Survey	179	1,995	–	–	9	1	–	1	2,182	1,484	14,745	142	–	6	51	16,326
Eastern Ganges Canal	–	6	–	–	–	–	–	–	6	960	32	–	–	–	6	986
Agra Irrigation Works (abandoned)	–	–	–	–	–	–	–	–	–	20,122	2,069	6	–	–	–	22,197
TOTAL NORTH WESTERN PROVINCES £.	33,834	9,383	946	–	1,337	902	10,447	11,349	34,151	2,376,398	351,272	24,294	–	84,300	15,254	2,821,010
PUNJAB.																
Baree Doab Canal	708	179	–	–	5,152	–	–	–	6,039	(a)936,513	166,516	42,997	–	12,015	–	1,158,041
Madhopore Workshops	–	–	1,872	–	–	–	–	–	1,872	25,590	–	41,329	–	–	8,427	58,492
Western Jumna Canal	125	33	–	–	2,272	–	–	–	2,430	208,207	21,008	352	–	2,801	2	232,366
Delhi and Goorgaon Irrigation Works	–	–	–	–	–	–	–	–	–	17,553	784	1	–	–	–	18,338
Upper Sutlej Inundation Canals	1,790	453	–	–	35	–	–	–	2,278	40,497	5,674	1,315	–	359	–	47,845
Lower Sutlej Inundation Canals	–	–	–	–	35	–	–	–	35	9,610	1,083	63	–	35	–	10,791
Indus Inundation Canals	9,044	1,632	–	–	–	–	18	18	10,658	49,703	7,708	67	–	38	–	57,516
Shapore and Sahiwal Canals	–	–	–	–	–	–	–	–	–	2,078	44	–	–	–	–	2,122
Sirhind Canal	83	–	–	–	–	–	–	–	83	407	2,862	267	–	–	–	3,536
Swat River Canal	–	–	–	–	–	–	–	–	–	40	455	–	–	–	–	495
Derajat Canals Special Survey	146	5,610	—*41*	–	135	2	–	2	5,848	844	23,114	172	–	272	16	24,386
Lower Baree Doab Special Survey	339	6,731	53	–	36	6	–	6	7,153	(a)1,581	16,517	221	–	36	6	18,349
TOTAL PUNJAB £.	12,235	14,638	1,884	–	7,665	8	18	26	36,396	(b)1,292,623	245,765	86,784	–	15,556	8,451	1,632,277
MADRAS.																
Godavery Delta Works	75	215	44	–	275	47	–	47	562	429,586	51,219	27,479	–	—*281*	47	507,956
Kistna Delta Works	3,147	1,295	38	–	1,793	–	–	–	6,273	282,401	37,803	3,217	–	2,003	–	325,424
Pennair Anicut Project	12,779	3,497	149	–	147	–	–	–	16,572	69,311	10,179	327	–	—*63*	–	79,754
Cauvery Delta Works	–	99	74	–	243	1	–	1	415	2,314	1,972	161	–	243	1	4,689
Madras Water Supply	612	168	6	–	–	–	–	–	786	92,860	9,171	633	–	–	–	102,664
Chembrambakum Tank Project	3,808	1,078	39	–	–	–	–	–	4,925	24,055	7,000	375	–	–	28	31,402
Rooshkoolia Project	–	–	–	–	–	–	–	–	–	209	3,470	8	–	–	–	3,687
Perryar Project	–	–	–	–	–	–	–	–	–	3,269	4	–	–	–	–	3,273
Palar Anicut Project	11,619	3,179	117	–	–	–	–	–	14,915	110,153	15,200	438	–	–	–	125,791
Other Works	–	—*325*	–	–	–	–	188	188	—*513*	13,381	5,574	213	–	—*188*	–	18,980
TOTAL MADRAS £.	32,040	9,206	467	–	2,458	48	188	236	43,935	1,027,539	141,592	32,851	–	1,714	76	1,203,620

(a) Include 151 *l.* and 17 *l.*, being outlay on repairs chargeable to capital account.

(b) Includes 4,297 *l.* shown in the previous account as profit and loss charges.

No. 46.—Detailed Account of Expenditure from Imperial Funds, Ordinary, against Capital Account of Irrigation Works, for the Year ended 31st March 1876—*continued.*

	Expenditure during Year.									Total Expenditure to End of Year.						
						Deduct										
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
Bombay. *Dekhan.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Ahmedabad Collectorate:																
Hathmati Canal - -	–	–	–	–	–	–	–	–	–	915	1,582	296	–	–	–	2,793
Subarmati Project Survey	–	–	–	–	–	–	–	–	–	499	3,028	–	–	–	–	3,527
Ahmednagar Collectorate:																
Bhatodi Tank - - -	146	136	–	–	–	–	–	–	282	24,778	6,404	899	–	–	54	32,027
Lakh Canal - - -	–	–	–	–	–	–	–	–	–	(a)7,012	2,412	1,629	–	–	–	11,053
Palkhair Canal - -	–	–	–	–	–	–	–	–	–	39	569	209	–	–	–	817
Wozar Canal - - -	1,210	292	–	–	–	–	–	–	1,502	13,496	4,927	248	–	–	14	18,657
Dharwar Collectorate:																
Madak Tank - - -	69	17	–	–	–	–	–	–	86	(a)12,052	9,697	282	–	–	–	22,031
Mavinkopp Tank - -	61	15	–	–	–	–	–	–	76	61	15	–	–	–	–	76
Doni Reservoir - -	290	297	127	–	–	–	–	–	714	290	297	127	–	–	–	714
Kulala Nulla - - -	–	–	–	–	–	–	–	–	–	2,233	699	3	–	–	–	2,935
Kaira Collectorate:																
Khari Sluices - - -	1,560	390	–	–	–	–	–	–	1,950	4,274	1,373	3	–	–	–	5,650
Kaladgi Collectorate:																
Malaprabha Project Survey	–	–	–	–	–	–	–	–	–	268	743	14	–	–	–	1,025
Ghataprabha Project Survey	–	–	–	–	–	–	–	–	–	1,053	2,899	36	–	–	–	3,988
Kandeish Collectorate:																
Hartala Tank - - -	9	–	–	–	–	–	–	–	9	3,024	1,114	258	–	–	–	*4,396
Jamda Canal - - -	59	3	–	117	–	–	–	–	179	73,777	17,736	1,213	117	–	–	92,843
Panjhra Irrigation Works -	–	–	–	–	–	–	–	–	–	9,493	1,924	176	–	–	–	*11,593
Mhuswa Tank - - -	2,426	592	–	–	–	–	–	–	3,018	3,873	1,154	14	–	–	–	5,041
Bhokar Tank - - -	–	–	–	–	–	–	–	–	–	174	849	–	–	–	–	*1,023
Nasik Collectorate:																
Wadali Canal - - -	24	1	–	–	–	–	–	–	25	2,000	510	160	–	–	–	2,670
Poona Collectorate:																
Moota Storage Lake and Canal - - - -	79	17	–	–	–	–	–	–	96	963	1,912	1,100	–	–	–	3,975
Kasardi Tank - - -	–	–	–	–	–	–	–	–	–	3,143	850	88	–	–	–	4,081
Nira Project - - -	3	–	–	–	–	–	–	–	3	1,368	6,073	856	–	–	–	8,297

Satara Collectorate:																
Chickli Canal	–	–	–	–	–	–	–	–	–	3,985	1,361	21	–	–	–	5,367
Gundowli Canal	–	–	–	–	–	–	–	–	–	6,467	2,571	52	–	–	13	9,077
Krishna Canal	–	–	–	–	–	–	–	–	–	48,059	6,870	45	–	–	–	54,974
Mayni Tank	1,328	243	–	–	–	–	–	–	1,571	23,023	8,898	301	–	–	54	32,168
Yerla Canal	45	11	–	–	–	–	–	–	56	10,188	2,393	52	–	–	–	12,633
Rewari Canal	–	–	–	–	–	–	–	–	–	4,119	708	2	–	–	–	4,829
Sholapur Collectorate:																
Ekrook Tank	–	–	–	–	–	–	–	–	–	436	56	6	–	–	–	498
Koregaum	–	–	–	–	–	–	–	–	–	1,588	324	6	–	–	–	1,918
Bhima and Sina Project Survey	–	–	–	–	–	–	–	–	–	1,424	1,367	35	–	–	–	2,826
Surat Collectorate:																
Tapti River Survey	19	1,186	–	–	1	1	–	1	1,205	4,289	11,168	937	–	1	9	16,386
Sind.																
Frontier Districts of Upper Sind:																
Desert Canal Mucksooda Canal	(b)10,029	2,041	332	–	–	–	–	–	12,402	(b)35,352	9,422	1,061	–	9	1	*45,843
Haiderabad Collectorate:																
Alibhur Kacheri Canal	–	—7	–	–	–	–	–	–	—7	1,963	354	2	–	–	–	2,319
Fuleli Canal	1,298	251	3	–	–	2	–	2	1,550	51,678	13,490	63	–	–	2	65,229
Great Marrack Canal	127	—59	7	–	–	8	–	8	67	14,000	2,753	142	–	–	8	16,887
Surfrazwah Canal, including Nasirwah	–	–	–	–	–	–	–	–	–	10,342	1,510	3	–	–	–	11,855
Rohri and Haiderabad Canal Survey	3	933	–	–	–	–	–	–	936	94	7,516	67	–	–	–	7,677
Karachi Collectorate:																
Nara and Branches, Improvements to Western Nara	7,973	1,884	69	–	–	19	–	19	9,907	21,409	6,094	7,834	–	–	19	35,318
Pinyari Canal	–	—19	–	–	–	–	–	–	—19	1,245	292	3	–	–	–	1,540
Shikarpur Collectorate:																
Eastern Nara Works	3,515	1,021	2,063	–	–	8	–	8	6,591	(b)209,613	48,705	2,728	–	–	8	*261,038
Sind Canal	–	–	–	–	–	–	–	–	–	10,751	1,518	–	–	–	–	*12,269
Ghar and Branches	1,691	418	4	–	–	–	–	–	2,113	15,811	3,144	94	–	–	–	19,049
Bigari Canal	–	–	162	–	–	–	–	–	162	30,299	1,862	245	–	–	–	*32,406
Sukkur and Shahadadpur Canal	4,220	750	152	–	–	–	–	–	5,122	52,226	8,797	679	–	–	–	61,702
Kushmur and Bigari Bund	31,012	3,843	981	–	–	201	23	224	35,612	63,628	7,863	4,094	–	–	201	75,384
Jambro Canal (c)	–	345	–	–	–	–	–	–	345	432	3,391	–	–	–	6	3,817
Eastern Delta Survey	138	1,028	17	–	–	–	–	–	1,183	138	1,028	17	–	–	–	1,183
Jerruck Canal Survey	18	1	–	–	–	–	–	–	19	18	1	–	–	–	–	19
Deduct,—Outlay from Contributions for Fuleli Canal, Western Nara Works, and Muta Canal	67,352	15,630	3,917	117	1	239	23	262	86,755	787,362	220,223	26,100	117	10	389	*1,033,423
	391	17	–	–	–	–	–	–	408	1,516	165	–	–	–	–	*1,681
TOTAL BOMBAY - £.	66,961	15,613	3,917	117	1	239	23	262	86,347	785,846	220,058	26,100	117	10	389	1,031,742

* The differences between these Amounts, and what have been shown in the previous Accounts, are due to certain alterations in the Capital Entries of 1872-73, ordered by the Local Government.

(a) Include 50 *l.* and 47 *l.*, being outlay on repairs chargeable to Capital Account.

(b) Include 99 *l.* and 1,255 *l.* outlay on repairs chargeable to Capital Account.

(c) This work was formerly included with the Eastern Nara Works.

No. 47.—ACCOUNT of EXPENDITURE from IMPERIAL FUNDS, ORDINARY, against REVENUE ACCOUNT of IRRIGATION WORKS, for the Year ended 31st March 1876.

	Expenditure during Year.						Total Expenditure to End of Year.					
	Works.	Repairs, including Plantation.	Establishment.	Tools and Plant.	Profit and Loss.	Total.	Works.	Repairs, including Plantation.	Establishment.	Tools and Plant.	Profit and Loss.	Total.
Rajpootana.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bheer Reservoir	–	56	56	1	- -	113						
Tanks in Beawur Sub-Collectorate	–	1,173	1,229	56	- -	2,458						
Tanks in Ajmere Sub-Collectorate	–	790	1,310	35	- -	2,135						
Tanks in Todgurh Sub-Collectorate	–	343	347	25	- -	715						
Total Rajpootana £.	–	2,362	2,942	117	- -	5,421	The Revenue Accounts have not yet been made up finally and the entries in these columns are therefore left blank.					
British Burmah.												
Irrawaddy Embankments	204	2,605	646	13	- -	3,468						
Ramree	–	108	25	- -	- -	133						
Total British Burmah £.	204	2,713	671	13	- -	3,601						
Bengal.												
Orissa Project	–	13,686	6,494	582	- -	20,762	–	70,977	37,163	2,958	64	111,162
Midnapore Project	221	11,102	5,001	416	- -	16,740	556	41,202	21,491	518	- -	63,767
Tidal Canal	–	2,675	1,064	165	- -	3,904	–	12,370	4,261	352	- -	16,983
Sone Project	–	8,983	2,560	- -	- -	11,543	–	8,983	2,560	- -	- -	11,543
Total Bengal £.	221	36,446	15,119	1,163	- -	52,949	556	133,532	65,475	3,828	64	203,455
North Western Provinces.												
Ganges Canal	6,406	39,237	58,017	1,802	- -	105,462	18,602	660,229	694,436	22,969	4,747	1,400,983
Agra Canal	31	6,692	1,538	58	- -	8,319	31	10,314	2,477	73	- -	12,895
Eastern Jumna Canal	2,531	7,485	12,851	160	- -	23,027	6,272	195,204	256,256	1,744	32	459,508
Rohilkund Canals:												
Paha Watercourse												
Kailas Watercourse	–	1,520	3,242	19	- -	4,781	–	25,097	45,209	1,529	380	72,215
Baigul Watercourse												
Kitcha Watercourse												
Bijnore Canals	–	75	179	- -	- -	254	–	2,087	2,436	11	- -	4,534
Doon Canals	413	749	1,348	29	- -	2,539	1,463	22,969	26,909	501	576	52,418

Bundelkund Irrigation Works:												
Hamirpur Irrigation Works	34	71	166	- -	- -	271	125	1,774	1,368	17	- -	3,284
Jhansi Irrigation Works	213	49	100	- -	- -	362	229	1,598	1,190	- -	- -	3,017
Agra Irrigation Works	—	- -	- -	- -	- -	- -	—	3,210	5,073	4	5	8,292
Total North Western Provinces £.	9,628	55,878	77,441	2,068	- -	145,015	26,722	922,482	1,035,354	26,848	5,740	2,017,146
Punjab.												
Baree Doab Canal	889	21,591	25,083	531	- -	48,094	8,780	269,669	290,097	7,586	88	576,220
Madhopore Workshops	—	161	1,794	191	- -	2,146	—	161	1,794	11,399	23,377	36,731
Western Jumna Canal	52	12,226	24,704	534	- -	37,516	4,668	519,935	337,752	3,386	240	865,981
Delhi and Goorgaon Irrigation Works	—	362	897	—1	- -	1,258	48	14,919	9,545	65	27	24,604
Upper Sutlej Inundation Canals	—	6,549	4,704	54	- -	11,307	8,656	75,367	59,457	786	- -	144,266
Lower Sutlej Inundation Canals	2,491	931	3,920	73	- -	7,415	7,061	28,554	60,809	441	57 152,209*	249,131
Indus Inundation Canal	545	11,771	6,512	173	- -	19,001	5,088	146,160	60,643	1,172	37	213,100
Shahpore Canals	—	445	77	- -	- -	522	—	2,389	187	- -	- -	2,576
	3,977	54,036	67,691	1,555	- -	127,259	34,301	1,057,154	820,284	24,835	176,035	2,112,609
Less Outlay from Contributions, Fine Fund, and Statute Labour	2,491	143	- -	- -	- -	2,634	8,139	56,123	- -	- -	152,209	216,471
Total Punjab £.	1,486	53,893	67,691	1,555	- -	124,625	26,162	1,001,031	820,284	24,835	23,826	1,896,138
Madras.												
Godavery Delta System	261	16,134	9,048	4,698	- -	30,141						
Kistna Delta System	631	13,284	6,278	2,298	- -	22,491						
Pennair Anicut System	—11	2,595	1,148	61	- -	3,793						
Chembrambaukum Tank Project	—	2,664	827	27	- -	3,518						
Madras Water Supply Project	44	538	275	6	- -	863						
Palar Anicut System	94	1,146	615	13	- -	1,868						
Pelandorai Anicut System	—	1,527	463	25	- -	2,015						
Cauvery Delta System	629	6,044	3,312	93	- -	10,078						
Streeviguntum Anicut System	390	2,464	1,072	30	- -	3,956						
Other Works	—	- -	—488	- -	- -	—488						
Total Madras £.	2,038	46,396	22,550	7,251	- -	78,235						
Bombay.												
Works for which Capital Accounts are kept.												
Dekkan.												
Ahmedabad Collectorate:												
Hathmati Canal	—	500	831	- -	- -	1,331						
Ahmednagar Collectorate:												
Bhatodi Tank	43	51	28	- -	- -	122						
Lakh Canal	23	281	312	- -	- -	616						
Palkhair Canal	39	98	141	- -	- -	278						
Carried forward £.	105	930	1,312	- -	- -	2,347						

The Revenue Accounts have not yet been made up finally and the entries in these columns are therefore left blank.

* Charges on account of statute labour.

No. 47.—Account of Expenditure from Imperial Funds, Ordinary, against Revenue Account of Irrigation Works, for the Year ended 31st March 1876—*continued.*

	Expenditure during Year.						Total Expenditure to End of Year.					
	Works.	Repairs, including Plantation.	Establishment.	Tools and Plant.	Profit and Loss.	Total.	Works.	Repairs, including Plantation.	Establishment.	Tools and Plant.	Profit and Loss.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£
Bombay—*continued.*												
Works for which Capital Accounts are kept —*continued.*												
Brought forward - - -	105	930	1,312	- -	- -	2,347						
Dekhan—continued.												
Dharwar Collectorate:												
Madack Tank - - - - - -	5	266	130	- -	- -	401						
Mavinkopp Tank - - - - -	-	88	26	- -	- -	114						
Kaira Collectorate:												
Khari Sluices - - - - - -	—68	40	58	- -	- -	30						
Kandeish Collectorate:												
Jamda Canal - - - - - -	107	264	388	- -	- -	759						
Nahalode Canal - - - - -	-	- -	—2	- -	- -	—2						
Panjhra Irrigation Works - - -	29	49	74	- -	- -	152						
Nasik Collectorate:												
Wadali Canal - - - - - -	-	23	- -	- -	- -	38						
Poona Collectorate:												
Moota Storage Lake and Canal - -	-	1,382	427	- -	- -	1,809						
Kasardi Tank - - - - - -	2	16	5	- -	- -	23						
Satara *Collectorate:*												
Chickli Canal - - - - - -	-	51	158	1	- -	210						
Gundowli Canal - - - - -	-	57	148	1	- -	206						
Krishna Canal - - - - -	5	444	1,240	8	- -	1,697						
Mayni Tank - - - - - -	-	69	153	2	- -	224						
Yerla Canal - - - - - -	-	102	206	2	- -	310						
Rewari Canal - - - - - -	24	43	171	1	- -	239						
Sholapur Collectorate:												
Ekrook Tank - - - - -	29	706	1,517	18	- -	2,270						

The Revenue Accounts have not yet been made up finally and the entries in these columns are therefore left blank.

Sind.							
Frontier Districts of Upper Sind:							
Desert Canal	–	298	112	1	-	-	411
Haiderabad Collectorate:							
Alibhur Kacheri Canal	–	353	129	1	-	-	483
Fuleli Canal	230	9,840	3,010	59	-	-	13,139
Great Marrack Canal	–	1,138	299	3	-	-	1,440
Surfrazwah Canal	–	528	344	1	-	-	873
Karachi Collectorate:							
Western Nara	141	6,290	1,943	33	-	-	8,407
Pinyari Canal	173	2,133	925	6	-	-	3,237
Shikarpur Collectorate:							
Eastern Nara Works	299	8,206	5,008	92	-	-	13,605
Sind Canal	98	1,465	408	4	-	-	1,975
Ghar and Branches	251	3,396	855	22	-	-	4,524
Bigari Canal	44	5,187	940	28	-	-	6,199
Sukkur and Shahadadpur Canal	42	3,284	614	66	-	-	4,006
	1,516	46,648	20,613	349	-	-	69,126
Deduct, Expenditure from Contributions	132	9	- -	- -	-	-	141
	1,384	46,639	20,613	349	-	-	68,985
Works for which Capital Accounts are not kept.							
Dekkan.							
Belgaum and Dharwar	449	708	1,846	111	-	-	3,114
Guzerat	–	61	97	- -	-	-	158
Kandeish	–	1,715	2,550	11	-	-	4,276
Poona	–	9	19	- -	-	-	28
Ratnagiri	2	6	2	- -	-	-	10
Sind.							
Begari	100	2,560	717	7	-	-	3,384
Fuleli	–	1,070	389	2	-	-	1,461
Ghar	–	584	199	2	-	-	785
Karachi Collectorate	732	4,844	2,782	57	-	-	8,415
Rohri	21	8,076	2,350	36	-	-	10,483
Sukkur	–	963	161	2	-	-	1,126
	1,304	20,596	11,112	228	-	-	33,240
Deduct, Expenditure from Contributions	60	1,153	- -	- -	-	-	1,213
	1,244	19,443	11,112	228	-	-	32,027
TOTAL BOMBAY - - - £.	2,628	66,082	31,725	577	-	-	101,012

The Revenue Accounts have not yet been made up finally, and the entries in these columns are therefore left blank.

108677

No. 48.—DETAILED ACCOUNT of EXPENDITURE on MILITARY WORKS, for the Year ended 31st March 876.

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875–76.
	AGRA: INSPECTOR GENERAL.	£.	£.	£.	£.
1	New buildings for European Infantry, consisting of one double-storied barrack for 72 single men and 4 non-commissioned officers, 4 blocks of quarters for 34 married men, with subsidiary buildings, 3 blocks of quarters for 23 families, one double storied hospital and subsidiary buildings, and reconstruction of married men's barrack, No. 6, as a single-storied building	37,144	8,317	21,281	29,598
2	Buildings for Ordnance Department, consisting of three danger buildings and an expense magazine for laboratory in fort, and converting an old store godown into a gun-shed	2,910	315	- -	315
	ALIPORE:				
3	Accommodation for a regiment of Native Infantry, consisting of temporary huts for sepoys, 16 half-company single-storied barracks for unmarried men, converting existing hospital into a barrack for 36 families, new hospital, four cook-houses, &c.	36,279	—*242*	27,106	26,864
	ALLAHABAD:				
4	Providing accommodation for a field battery of artillery, consisting of three double-storied barracks, each for 44 single men and 2 serjeants, with subsidiary buildings; two single-storied barracks for 20 married men, with subsidiary buildings; one double-storied hospital for 20 male and 4 female patients, including quarters for apothecary and other subsidiary buildings; canteen, quarter-guard and cells, harness-room and artificer's shop, magazine, &c.	55,124	5,170	50,288*	55,458
5	Additions and improvements to new sets of buildings for Royal Artillery and European Infantry in new cantonment, consisting of remodelling and completing barracks and hospital, supplying louvres to barracks, and remedying other defects	59,194	2,113	52,423	54,536
6	Complete set of buildings for a regiment of European Infantry, consisting of 16 half-company double-storied barracks, 8 for 36 men and 2 serjeants, and 8 for 40 men and 2 serjeants; 2 whole company double-storied barracks for 72 single men and 4 serjeants each; one double-storied barrack for 44 men of the band and 3 serjeants; 8 blocks of single-storied barracks, each to accommodate 13 families; quarters including cook-house for serjeant-major; 2 sets of quarters for school-master and mistress; 2 double-storied hospitals for 92 male patients; 1 double-storied hospital for 18 families, &c.	226,388	2,781	243,181	245,962
7	Buildings for Ordnance Department, consisting of a new armoury in the arsenal, powder magazine in fort, quarters with out-offices for warrant officers and Ordnance subordinates, and sundry improvements and additions to buildings of Ordnance Department	31,821	3,757	19,433	23,190
8	Buildings for Commissariat Department, consisting of a bakery, four rum and malt-liquor godowns, slaughter-yard and cattle-shed, huts for slaughter-house attendants, dry-store godown, &c.	20,717	4,242	12,283	16,525
	ATTOCK:				
9	Barracks for a detachment of Native Infantry in the fort	2,725	1	11	12
	BAKLOH:				
10	New buildings for Native Infantry, consisting of a magazine, bells of arms, two hospitals with subsidiary buildings, quarter-guard and armourer's shop	9,871	764	4,090*	4,854
	BALOON, NEAR DALHOUSIE:				
11	Road to the sanitarium, consisting of camel road from Baloon to Dhunera, Laballa Gully and Baloon road, Baloon and Ravee road, and huts for working party on Baloon spur	66,556	9,390	54,740	64,130
12	Providing permanent accommodation for European depôt, consisting of five double-storied barracks for single men, each to accommodate 176 men and four non-commissioned officers, subsidiary buildings, and buildings for Commissariat Department	98,498	2,452	97,434	99,886
13	Project for the supply of water	10,955	232	8,825	9,057
	BAREILLY:				
14	Double-storied barrack for European Infantry, work suspended	9,294	—*79*	2,097	2,018
15	Improvements to buildings for European troops, viz., restoration of infantry barrack, No. 7, destroyed by fire; and enclosure walls to regimental magazines for all arms of the service	4,815	3,116	955	4,071
	BENARES:				
16	One hospital with subsidiary buildings for Native Infantry	2,354	1,632	- -	1,632
	BARRACKPORE:				
17	Completing permanent accommodation for two batteries of artillery, consisting of six double-storied barracks to accommodate 264 single men and 12 non-commissioned officers, four single-storied barracks for 36 married men, with subsidiary buildings, quarters for staff serjeants, schoolmaster and non-commissioned officers, canteen, plunge-bath, harness rooms, &c.	121,572	146	125,898	126,044
	Carried forward £.	- -	44,107	—	—

* *Vide* Note after Item No. 193, page 112.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont^d*.

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
		£.	£.	£.	£.
	Brought forward - - -	- -	44,107	—	—
	INSPECTOR GENERAL—*continued.*				
	CAMPBELLPORE:				
18	Improvements to buildings for European Infantry, consisting of partition of three barracks, re-constructing walls of barrack, No. 141, re-roofing 10 single men's barracks - - - - - - - - - - - - - -	3,282	2,129	-	2,129
	CAWNPORE:				
19	Completing accommodation for European Infantry, consisting of eight single-storied barracks, each to accommodate 13 married men, two sets of quarters with out-offices for serjeant major and quartermaster serjeant, eight privies, four wells, hospital serjeants' quarters, armourer's shop, quarter-guard and cells, canteen, ball-court, plunge-bath, and magazine - - - - - - -	28,062	102	26,347	26,449
20	Buildings for Commissariat Department, consisting of bakery, auxiliary buildings, godowns for malt liquor and dry store, cattle shed, elephant shed, shambles, slaughter yard, boundary walls and gates - - - - - - - -	21,609	7,522	4,016	11,538
	CHUCKRATA:				
21	Constructing a road to connect the city of Saharunpore with the sanitarium, 79 miles in length, with bridges and inspection bungalows, the largest bridge being a suspension one over the Jumna river, estimated to cost 30,545 *l*. - - - -	231,912	26,204	171,483	197,687
22	Providing permanent accommodation for a regiment of European Infantry, consisting of six blocks of quarters for 38 families, five barracks for 56 men, each with subsidiary buildings, quarters for officers, Commissariat buildings and general works - - - - - - - - - - - - - - - -	111,059	22,656	72,784	95,440
	DARJEELING:				
23	Completing accommodation for convalescent depôt at Jullapahar, consisting of three cottage barracks, each to accommodate 36 single men and two non-commissioned officers, two cottage barracks for 10 married men, with subsidiary buildings, and improvements and additions to sundry existing buildings - -	23,555	5,911	13,889	19,800
24	New buildings for European Artillery at Jullapahar, consisting of one cottage barrack for 18 single men and two non-commissioned officers, two cottage barracks for 36 single men and two non-commissioned officers, two cottage barracks for 10 married men, quarters for medical subordinate and Commissariat serjeants, cook-houses, privies, canteens. &c. - - - - - - - - - -	19,506	3,726	13,163	16,889
	DELHI:				
25	Additions and improvements to fortifications, consisting of demolitions, railway entrenchment wall to defend approach to the railway bridge, batteries, and defensive works - - - - - - - - - - - - - -	20,253	926	32,816	33,742
26	New buildings for European troops, consisting of one barrack for 12 married men and two barracks for single men of Artillery, and quartermaster's store-room, four three-storied barracks to accomodate 300 single men of European Infantry, with four cook-houses, four wash-houses, four urinaries, and four privies, barracks named F and G, cook-houses, wash-houses, privies, canteen, &c. - -	102,323	—*12*	86,788	86,776
	DEHRA:				
27	Buildings for Native troops, consisting of quarter-guard and cells, rifle-range and hospital for Infantry; accommodation for the Viceroy's body-guard and 13 extra stables for same - - - - - - - - - - - - - -	4,701	1,088	2,268	3,356
	DHARMSALA:				
28	Buildings for Native troops, consisting of enlarging Goorkha hospital, quarters for Native doctors and Native servants - - - - - - - - - -	1,643	870	- -	870
	DIAMOND HARBOUR:				
29	Battery for the protection of Calcutta - - - - - - - - - -	10,449	—*3*	14,263	14,260
	DINAPORE:				
30	Horse infirmary and gram store for Artillery - - - - - - - -	1,032	128	846	974
	DUGSHAI:				
31	New buildings for European Cavalry, consisting of two blocks of family quarters, privies, and bath-rooms - - - - - - - - - - - - - -	3,763	1,064	- -	1,064
32	Additions and improvements to buildings for British Infantry, viz., covering roofs of barracks with water-proof cloth, re-roofing 12 barracks with corrugated iron, supplying lightning-conductors, erecting additional out-offices, and re-building certain works - - - - - - - - - - - - - - -	32,890	5,495	17,980	23,475
33	Permanent accommodation for a regiment of British Infantry, consisting of three double-storied full-company barracks for single men, range of quarters for 28 families, seven barracks for married men, purchase of Buckingham Palace and converting it into a married men's barrack, and subsidiary buildings - -	64,737	1,079	54,314	55,393
	DUM-DUM:				
1	Additions and improvements to gun-foundry buildings, consisting of new shell factory, sheds and other works for stores, including alterations to existing buildings, and compensation for land and buildings (17,914 *l*.) purchased to ensure safety of operations - - - - - - - - - - - -	28,744	—*104*	40,685	40,581
	Snider factory buildings, including quarters for conductors and staff serjeants attached thereto - - - - - - - - - - - -	82,072	1,959	66,720	68,679
	Carried forward - - - £.	- -	124,847	—	—

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
		£.	£.	£.	£.
	Brought forward - - -	- -	124,847	—	—
	INSPECTOR GENERAL—*continued.*				
	FEROZEPORE:				
36	Providing accommodation for European Infantry, consisting of nine single-storied barracks, including two privies to each barrack for 105 families, five cook-houses, three latrines, eight urinaries, quarters for serjeant major and staff serjeants, two double-storied hospitals for 92 patients with out-houses, a double-storied hospital for 24 female patients, well, and armourer's shops - - - - - -	65,998	731	65,015	65,746
37	Remodelling and executing special repairs to six old barracks and canteen - -	6,714	184	6,714	6,898
38	Buildings for Ordnance Department, consisting of additions and improvements to arsenal, quarters for warrant and non-commissioned officers, work-shop in arsenal, and certain small buildings - - - - - - - - - - - -	17,027	2,330	8,873	11,203
39	Buildings for Commissariat Department, consisting of bungalows for commissariat serjeants, cattle serjeant, butcher serjeant, two wells, bakery, and improving mill-house - - - - - - - - - - - - - -	4,698	521	*2,778	3,299
	FORT WILLIAM:				
40	Improvements to buildings for European troops, viz., additions and alterations to nine barracks, and to existing ball-court, and improvements to Queen's barracks	3,947	3,417	- -	3,417
41	Female hospital in compound of garrison hospital for all arms of the service at Dullundah, near Calcutta - - - - - - - - - - -	3,029	2,691	*19	2,710
42	Improvements to the two ranges of barracks for Ordnance Department conductors at Hastings - - - - - - - - - - - - - -	1,185	1,029	- -	1,029
43	Commissariat buildings, consisting of temporary sheds Nos. 1 and 2, for protection of malt liquor, and a slaughter-house at Hastings - - - - - - -	2,263	1,801	- -	1,801
	FUTTEGARH:				
44	Additions to, and enclosure wall round, gun-carriage agency buildings - - -	5,271	1,088	*190	1,278
	FYZABAD:				
45	Additions and improvements to old buildings occupied by a regiment of European Infantry, consisting of re-building and improving seven semi-permanent barracks for single men, additions to serjeants' mess, plunge-bath, providing louvres to band barrack, improving and re-building barracks, Nos. 10, 11, and 12, for single men, and other improvements - - - - - - - - - - -	36,410	13,928	23,089	37,017
46	New buildings for Royal Artillery, consisting of two barracks for 18 married men, two staff serjeants' quarters, serjeants' mess, plunge-bath, stables, and horse hospital	9,765	47	*9,649	9,696
	GWALIOR FORTRESS:				
47	Providing accommodation for European Infantry, consisting of eight half-company double-storied barracks to accommodate 38 single men each, one whole-company double-storied barrack to accommodate 76 single men, 31 sets of quarters in three ranges for married men, three barracks, each to accommodate 10 families, and subsidiary buildings - - - - - - - - - - - -	81,499	481	55,476	55,957
48	Two double-storied hospitals, each to accommodate 34 male patients, with subsidiary buildings, quarters for three staff serjeants, canteen, armourer's shop, fives-court, quarter-guard and cells, plunge-bath, and other buildings for all arms of the service - - - - - - - - - - - - - -	31,191	940	28,177	29,117
49	Improvements to new buildings of European troops, consisting of alteration to punkahs, supplying louvres to verandah openings, and alteration to cornices of barracks - - - - - - - - - - - - - -	4,448	595	2,709	3,304
50	Constructing Snider magazine - - - - - - - - - - -	1,448	781	*405	1,186
	HAZAREEBAGH:				
51	Reconstructing roofs and remodelling barrack, and sundry other alterations - -	6,630	390	306	696
	ISHAPORE, NEAR BARRACKPORE:				
52	Additions and improvements to powder works, also new buildings, consisting of three incorporating mill-houses, boiler-house, spare drying and corning houses, sulphur refinery buildings, quarters for five subordinates, and other works, and purchase of land to ensure safety of works - - - - - - - -	82,810	1,254	89,137	90,391
	JUTOGH, NEAR SIMLA:				
53	Permanent accommodation for Royal Artillery, consisting of buildings (comprising Bishop Cotton's school) for men of Mountain Train Battery, two blocks of quarters for 20 families, one block containing five sets of family quarters, and additions and alterations to existing buildings, mule-shed, and quarters for warrant officer of Commissariat Department - - - - - - - - -	13,429	1,955	8,342	10,297
	JULLUNDUR:				
54	New buildings for European Infantry, consisting of two full-company and 12 half-company double-storied barracks (the former to accommodate 72 single men each, and the latter 36 men each), five permanent lavatories, new hospital, main-guard and cells, small-arms magazine, and plunge-bath - - - - - - - -	160,078	584	104,806	105,390
	Carried forward - - - £.	- -	159,594	—	—

* *Vide* Note after Item No. 193, page 112.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
		£.	£.	£.	£.
	Brought forward - - -	- -	159,594	—	—
	INSPECTOR GENERAL—*continued.*				
	JULLUNDUR—*continued.*				
55	Improvements to old buildings for European Infantry, consisting of partition walls in married men's barracks, renewing verandah roof of old thatched barrack, converting old canteen into a store-room, and sundry other improvements - -	15,948	4,282	9,901	14,183
	KANGRA:				
56	A barrack for a detachment of Goorkhas in the fort - - - - - - -	1,600	1,092	- -	1,092
	KALABAGH:				
57	Temporary accommodation for European Infantry, consisting of four blocks of different sizes for 24 families, with out-houses - - - - - - - -	2,360	1,286	- -	1,286
	KIDDERPORE:				
58	Additional buildings and improvements to existing buildings of dockyard - -	62,628	8,700	44,026*	52,726
	KOOLDANA:				
59	Huts for European troops for 200 men at Kooldana, and for 180 men at Chungla Gully, one hut for victualling serjeant at Kooldana, and general cantonment works - - - - - - - - - - - - - - - -	7,427	1,387	5,639*	7,026
	KUSSOWLIE:				
60	Completing accommodation for European depôt, consisting of two barracks for single men, and four barracks for 76 married men, subsidiary buildings, and alterations and improvements to several old buildings - - - - - -	61,339	1,593	57,088	58,681
	LUCKNOW:				
61	Improvements to buildings for all arms of the service, consisting of remodelling and repairing roofs of semi-permanent barracks for Infantry, Artillery, and Cavalry -	54,288	14,137	39,247	53,384
	MEAN MEER:				
62	Works for the supply of water - - - - - - - - - - - - -	8,630	260	1,500	1,760
63	Drainage works - - - - - - - - - - - - - - -	6,304	1,555	2,360	3,915
64	Improvements to buildings for European troops, consisting of re-roofing and remodelling two double cook-houses, and re-constructing and dismantling No. 4 barrack in Royal Artillery lines, and re-roofing and remodelling four double cook houses in British Infantry lines - - - - - - - - - -	3,433	1,212	- -	1,212
	MEERUT:				
65	New buildings for European Infantry, consisting of two double-storeyed hospitals to accommodate 92 male patients, including auxiliary accommodation, wells to wash-houses, Nos. 36 to 40 and 44, and subsidiary buildings - - - - - -	22,583	3	22,664*	22,667
66	Additions, alterations, and improvements to buildings for European troops, consisting of provision for clerestory windows to barracks, converting a portion of certain buildings into a workshop, renewing arm-racks, alterations and improvements to canteen, and erection of bath-rooms to family quarters - - - - - -	11,510	5,510	5,116	10,626
	MOOLTAN:				
67	Buildings to complete accommodation for a regiment of Europaen Infantry, consisting of six double-storeyed half-company barracks, each to accommodate 36 men and two serjeants, three double-storeyed barracks, each to accommodate 28 families, hospital for 70 patients, and subsidiary buildings - - - - - - -	127,407	24,535	95,676	120,211
	MORAR:				
68	Providing accommodation for Royal Artillery, consisting of three double-storeyed barracks for 156 men, one half-company barrack, one barrack for 12 families, two double-storeyed hospitals to accommodate 67 patients, staff-serjeants' quarters, plunge-bath, quarter-guard and cells, magazine, harness-rooms, gun-sheds, sheds for horses, and other subsidiary buildings - - - - - - -	64,623	1,287	66,062	67,349
69	Providing accommodation for troops in right European Infantry lines, consisting of two whole company double-storeyed barracks, each to accommodate 76 single men, 16 half-company double-storeyed barracks, each to accommodate 38 single men, one double-storeyed barrack to accommodate 44 men of the band, 10 single-storeyed barracks for 137 families, and subsidiary and auxiliary buildings - -	173,310	—238	151,427	151,189
	Carried forward - - - £.	- -	226,195	—	—

* *Vide* Note after Item No. 193, page 112.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
		£.	£.	£.	£.
	Brought forward - - -	- -	226,195	—	—
	INSPECTOR GENERAL—*continued.*				
	MORAR—*continued.*				
70	Accommodation for troops in left European Infantry lines, consisting of a range of single-storeyed buildings to accommodate 22 families, two privies, six wash-houses, plunge-bath, double-storeyed male hospital, quarter-guard and cells, armourer's workshop, and canteen - - - - - - - - - -	21,844	6	13,470	13,476
71	Improvements to building for European troops, viz., dismantling old barracks, converting an old barrack into store-room, and providing louvres to verandah openings in upper and lower floor of double-storeyed barracks, and alteration to punkahs - - - - - - - - - - - - - -	6,624	2,034	4,906	6,940
	MURREE:				
72	Buildings for Commissariat Department, consisting of mule-sheds, bakery, and cattle sheds - - - - - - - - - - - - - -	6,386	1,746	740	2,486
73	Providing accommodation for European troops, consisting of four double-storeyed half-company barracks for single men, completing accommodation for 525 convalescents of all arms, huts for 10 families and 50 men at Cliffden; canteen, ball-court, &c. - - - - - - - - - - - - - - -	34,731	1,734	39,869	41,603
	MUTTRA:				
74	Re-roofing No. 41 bungalow, European Cavalry Lines - - - - - - -	1,527	1,074	250*	1,324
	NOWSHERA:				
75	Two hospitals with subsidiary buildings for Native troops - - - - -	4,480	114	4,155*	4,269
	NOWGONG:				
76	Buildings for a field battery of artillery, consisting of three double-storeyed barracks for 45 single men, three cook-houses, quarters for three staff serjeants, blacksmith's shop and shoeing shed, three harness-rooms and collar-maker's shop, quarter-guard and cells, three stables for 110 horses, and a hospital stable for eight horses, canteen, &c. - - - - - - - - - - - -	37,002	—42	31,382	31,340
77	New buildings for European Infantry, consisting of 10 half-company double-storeyed barracks for 37 single men each, five cook-houses, five wash-houses, three one-company and one two-company privies, and one canteen - - -	72,352	—2,274	51,747	49,473
78	New buildings for all arms of the service, consisting of six blocks of single-storeyed buildings for 70 families, one double-storeyed hospital, and subsidiary and auxiliary buildings for European troops - - - - - - - - -	44,516	—159	31,648	31,489
79	Improving Dhorie nullah - - - - - - - - - - - - -	1,491	981	- -	981
	PESHAWUR:				
80	Accommodation for European Infantry, in fortified enclosure, consisting of double-storeyed barracks to form sides, Nos. 1 and 2 of fortified enclosure, to accommodate 320 single men, and subsidiary buildings - - - - - - - - -	96,917	91	100,617	100,708
81	Improvements to buildings for European Infantry, viz., building fire-places in upper floors of four double-storeyed barracks, strengthening four double-storeyed barracks, injured by an earthquake, &c. - - - - - - - -	4,070	2,204	41*	2,245
82	Project for the supply of water - - - - - - - - - - - -	20,878	7,047	9,109	16,156
	PUCHMURREE:				
83	Buildings and works for the formation of a sanitarium, consisting of four semi-permanent cottage barracks, each to accommodate 50 single men, four blocks of quarters for 24 married men, hospital, guard-room, commissariat buildings, and quarters for six officers - - - - - - - - - - - - -	36,768	3,731	28,655	32,386
	RANEEKHET:				
84	Buildings for the accommodation of troops at the sanitarium, consisting of one double-storeyed and one single-storeyed barrack for 206 men and eight non-commissioned officers; 11 cottage barracks, each for 52 single men and two non-commissioned officers; quarters for 60 families; a block of 10 quarters for married serjeants, and subsidiary buildings - - - - - - - - -	125,617	24,596	87,849	112,445
	RAWUL PINDEE:				
85	Completing accommodation for two batteries of Royal Artillery, consisting of a single-storeyed barrack for 10 married men, canteen, harness-room, quarter-guard, stables for horses, and gun-shed - - - - - - - - -	17,664	1,070	16,519	17,589
86	Buildings for two regiments of British Infantry, consisting of one full company and two half-company double-storeyed barracks to accommodate 114 men, with subsidiary buildings; one single-storeyed hospital to accommodate 54 patients, quarters for medical subordinates, quarter-guard, canteen, armourer's shop, magazine, rifle-range, &c. - - - - - - - - - - -	46,086	728	46,785	47,513
87	New buildings for Native Infantry, consisting of a single-storeyed hospital, with out-houses, Native doctor's quarters and servants' houses, and three rifle-ranges - - - - - - - - - - - - - - -	3,276	70	2,780	2,850
	Carried forward - - - £.	- -	270,946	—	—

* *Vide* Note after Item No. 193, page 112.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont^d*.

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875–76.
		£.	£.	£.	£.
	Brought forward - - -	- -	270,946	—	—
	INSPECTOR GENERAL—*continued.*				
	RAWUL PINDEE—*continued.*				
88	Works connected with fortified scheme, consisting of a fortified enclosure, two double-storeyed barracks for two full companies of British Infantry, of 72 men each, magazines, and a range of bomb-proof gun-sheds under an earthen traverse -	86,380	13,854	58,871	72,725
89	Works connected with manufacture of gas - - - - - - - - -	9,943	174	8,318	8,492
	ROORKEE:				
90	Buildings for Sappers and Miners, consisting of a single-storeyed barrack for eight married men, plunge-bath, quarters for medical subordinates and hospital servants, additions and alterations to record-room of Royal Engineers, re-building park-shed, and additional accommodation for married men - - - - - - -	7,978	1,439	6,020	7,459
	SOLON, NEAR DUGSHAI:				
91	Huts for the accommodation of four companies of European troops, including quarters for officers and mess-house, and subsidiary and auxiliary buildings - -	10,181	101	9,722	9,823
	SAUGOR:				
92	New buildings for Native troops, consisting of one hospital for 18 patients of the Cavalry, with out-offices, and one hospital for Infantry, with out-offices, and armourer's shop - - - - - - - - - - - - - -	9,367	4,860	4,210	9,070
	SEALKOTE:				
93	Re-constructing No. 10 Barrack, European Infantry - - - - - - -	- -	1,439	- -	1,439
	SITAPUR:				
94	Improvements to buildings for European troops, consisting of providing sunshades to six double-storeyed barracks, and re-arranging and hanging punkahs in married men's barracks - - - - - - - - - - - - - -	2,595	2,000	141 *	2,141
95	Hospital with out-houses for Native Infantry - - - - - - - -	1,958	586	1,407 *	1,993
	SUBATHOO:				
96	Completing accommodation for a regiment of European Infantry, consisting of the purchase and preparation of sites for one double-storeyed barrack, with subsidiary buildings, for 32 families, hospital, medical subordinates' quarters, powder magazine, canteen, armourer's shop, and improvements to old barracks - - - -	67,443	1,751	55,765	57,516
	UMBALLA:				
97	Improvements to buildings for European troops, consisting of dismantling and re-constructing stable in Royal Artillery lines, and a schoolhouse; re-roofing and re-modelling regimental store rooms of Cavalry; also improvements to buildings in European Infantry lines - - - - - - - - - - - -	5,766	1,153	4,721	5,874
98	Six permanent saddle and store-rooms for Cavalry - - - - - - - -	1,212	1,104	- -	1,104
	OTHER WORKS IN THE MILITARY WORKS BRANCH:				
99	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - - - -	- -	15,316	—	—
	Minor works estimated to cost 250 *l.* and under, each - - - - - - -	- -	30,285	—	—
		—	345,008	—	—
	Deduct,—Expenditure from Contributions - - - - - -	- -	3,043	—	—
	TOTAL INSPECTOR GENERAL - - - £.	- -	341,965	—	—
	CENTRAL INDIA.				
	INDORE:				
100	Buildings for a detachment of European troops, consisting of a single-storeyed barrack for eight married men, hospital and quarters for subordinates - - -	6,567	537	5,877	6,414
	MHOW:				
101	Buildings for a regiment of European Cavalry, consisting of seven double-storeyed barracks (two for 144 men and five for 270 men), with subsidiary buildings, one double-storeyed hospital with out-houses, hospital for females, quarter-guard and cells, plunge-bath and well, expense magazine, and ball court - - - - -	181,017	1,946	143,075	145,021
101½	Re-roofing Nos. 1, 2, and 3 Barracks of European Infantry - - - - -	3,393	2,219	- -	2,219
102	Renewing Roof of two Cavalry Barracks - - - - - - - - -	2,235	1,708	638	2,346
103	Buildings for Artillery, consisting of single-storeyed barracks for Field Battery, four double-storeyed barracks for 10 families each, with cook-houses, three bullock-sheds, plunge-bath, wells, &c. - - - - - - - - - - - -	23,511	2,020	19,574	21,594
104	Buildings for a regiment of European Infantry, consisting of five double-storeyed barracks for 72 men; and nine single-storeyed barracks for 90 married men, with subsidiary buildings, a double-storeyed hospital for 128 patients, with out-houses, expense magazine, wells, quarter-guard and cells, canteen, ball courts, &c. - -	189,565	3,168	114,668	117,836
	Carried forward - - - £.	- -	11,598	—	—

* *Vide* Note after Item No. 193, page 112.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont*[1].

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
		£.	£.	£.	£.
	Brought forward - - -	- -	11,598	—	—
	CENTRAL INDIA—*continued.*				
	MHOW—*continued.*				
105	Buildings for all arms of the service, consisting of six skittle alleys for European troops, a single-storeyed hospital, ceilings and ridge ventilators to Cavalry and Infantry barracks, two blocks of quarters for apothecaries and serjeants of European Infantry, and Royal Artillery hospital - - - - - - -	14,634	1,998	8,001	9,999
	WORKS THROUGHOUT THE PROVINCE:				
106	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - - - -	- -	1,928	—	—
	Minor works estimated to cost 250 *l.* and under, each - - - - - - -	- -	4,339	—	—
	TOTAL CENTRAL INDIA - - - £.	- -	19,863	—	—
	COORG.				
107	Minor and other works - - - - - - - - - - - - -	- -	230	- -	230
	HYDERABAD.				
	TRIMULGHERRY:				
108	Entrenched post and subsidiary buildings - - - - - - - - -	46,592	2,106	44,737*	46,843
109	New set of buildings for a regiment of European Cavalry, consisting of six double-storeyed barracks for 54 single men, and four ranges of family barracks for 50 families, band barrack, with out-houses, for 44 men, subsidiary buildings and general works (complete Estimate not yet sanctioned) - - - - - -	Complete Estimate not yet sanctioned.	26,027	85,138	111,165
110	Officers' quarters and mess-house for European Cavalry, consisting of quarters for field officers, captains' quarters, of six units, three sets of subalterns' quarters, &c. -	20,426	3,009	27,320	30,329
111	Project for supply of water to European troops - - - - - - - -	20,906	273	17,443*	17,716
112	New set of buildings for one battery of Horse Artillery, two field batteries and one heavy field battery, consisting of double-storeyed barracks, Nos. 5 to 9, for 38 men each, two double-storeyed barracks for 76 men of heavy field battery, family quarters for 48 men, and subsidiary buildings - - - - - - - -	112,023	4,008	101,628*	105,636
113	Quarters and mess-house for the officers of the Royal Artillery, consisting of Colonel's quarters, Surgeon's quarters, two blocks of double-storeyed, and four of single-storeyed blocks for 32 officers, mess-house, and road to mess-house and quarters -	25,434	3,134	22,172	25,306
114	Buildings for European Infantry, consisting of 10 half-company barracks, two ranges of family quarters, Staff-sergeant's quarters, and subsidiary buildings - - -	104,962	2,156	104,979*	107,135
115	Improving Military Prison - - - - - - - - - - - - -	6,518	1,476	3,384	4,860
	WORKS THROUGHOUT THE PROVINCE:				
116	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - - -	- -	796	—	—
	Minor works costing 250 *l.* and under, each - - - - - - - -	- -	2,783	—	—
	TOTAL HYDERABAD - - - £.	- -	45,768	—	—
	PORT BLAIR.				
117	Buildings for a company of European troops at Ross Island, consisting of stone barracks for 82 single men and three married men, bathing-shed, guard-room and cook-room, including re-construction works - - - - - - - -	17,571	116	17,451	17,567
118	Barracks and subsidiary buildings for accommodation of a company and half of Native troops at Aberdeen - - - - - - - - - - - -	13,617	2,474	3,627	6,101
119	Bastions and inclosures round military buildings, and works required for better protection of troops from convicts - - - - - - - - - - - -	2,892	556	372	928
120	Minor works estimated to cost 250 *l.* and under, each - - - - - - -	- -	363	—	—
	TOTAL PORT BLAIR - - - £.	- -	3,509	—	—
	RAJPOOTANA.				
	NEEMUCH:				
121	New buildings for a wing of European Infantry, consisting of ten half-company double-storeyed barracks with out-offices, quarter-guard, canteen, magazine, &c. -	94,678	796	74,330	75,126
122	Quarters, with out-offices, for six officers - - - - - - - - -	2,049	1,358	670	2,028
123	Three blocks of double-storeyed barracks for single men of Royal Artillery, to accommodate 46 men each, with family quarters - - - - - - -	33,040	2,557	24,080*	26,637
	Carried forward - - - £.	- -	4,711	—	—

* *Vide* Note after Item No. 193, page 112.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
		£.	£.	£.	£.
	Brought forward - - -	- -	4,711	—	—
	RAJPOOTANA—*continued.*				
	NUSSEERABAD:				
124	Buildings for a regiment of European Infantry, consisting of eight blocks of double-storeyed barracks with out-offices, to accommodate 380 men and 20 serjeants; 16 quarter-company single-storeyed barracks for 320 men; six blocks of single-storeyed barracks for 80 married men; converting certain barracks into hospitals, band barrack, canteen, quarter-guard and cells, armourer's work-shop, plunge-bath, &c. - - - - - - - - - - - - - -	173,437	1,755	132,617	134,372
125	Buildings for a battery of Royal Artillery, consisting of three blocks of double-storeyed barracks, for 138 single men, two blocks of single-storeyed barracks for 19 married men, one double-storeyed hospital, quarter-guard and cells, canteen, stables, gun-shed, and store-room, &c. - - - - - - - -	49,900	—2,371	39,393	37,022
126	Supplying Nusseerabad Cantonment with sweet water from Donta - - -	7,844	3,035	- -	3,035
	TARRAGHUR:				
127	Buildings and works to test the desirability of locating troops at Tarraghur, consisting of a temporary barrack for 20 single men, quarters for six families, one temporary hospital and subsidiary buildings - - - - - - - -	8,073	697	7,673	8,370
	WORKS THROUGHOUT THE PROVINCE:				
128	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - -	- -	287	—	—
	Works costing 250 *l.* and under, each - - - - - - - - -	- -	1,594	—	—
	TOTAL RAJPOOTANA - - - £.	- -	9,708	—	—
	CENTRAL PROVINCES.				
	ASEERGHUR:				
129	Barracks for a detachment of European troops in fort, consisting of two barracks to accommodate 90 men, quarters for 20 married men, and subsidiary buildings -	30,845	411	26,610	27,021
	JUBBULPORE:				
130	Completing accommodation for a regiment of European Infantry, consisting of improvements of 10 barracks, improvements to hospital and subsidiary buildings -	45,796	4,298	40,994	45,292
131	Buildings for a regiment of Native Infantry, consisting of hospital, quarter-guard, bells of arms, solitary cells, magazine, store-room, &c., &c. - - - -	6,374	194	5,580	5,774
132	Additional subsidiary buildings for Commissariat Department, consisting of rebuilding two sheep pens, renewing gram godown, improving malt liquor godown, re-constructing draught bullock-shed, &c., &c. - - - - - -	3,541	2,476	- -	2,476
	KHUNDWA:				
133	Rest-house accommodation for troops proceeding by rail, consisting of four single-storeyed barracks for 368 single men, two blocks of quarters for 40 married men, quarters for officers, with out-offices, quarter-guard, lock-up, &c. - - -	56,248	421	53,471	53,892
	KAMPTEE:				
134	Additions and improvements to existing buildings for European Infantry, viz., remodelling barracks Nos. 1 to 3 - - - - - - - - - -	14,328	8,238	- -	8,238
135	Commissariat buildings, consisting of bakery, elephant shed, slaughter-house, &c. -	4,015	230	3,445	3,675
	NAGPORE:				
136	Accommodation for European troops in Seetabaldee Fort, consisting of one single-storeyed barrack to accommodate 40 unmarried men of Infantry, one double-storeyed barrack to accommodate 87 men of Artillery, with subsidiary buildings and improvements to fort - - - - - - - - - - -	7,420	212	10,032	10,244
	WORKS THROUGHOUT THE PROVINCE:				
137	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - -	- -	5,011	—	—
	Works costing 250 *l.* and under, each - - - - - - - - -	- -	4,148	—	—
	TOTAL CENTRAL PROVINCES - - - £.	- -	25,639	—	—
	BRITISH BURMAH.				
	RANGOON:				
138	Defences of the town and harbour of Rangoon, consisting of the fortification of the arsenal, position of the great pagoda platform, Rangoon harbour defences (Monkey Point), including battery, protective piling to Battery Point, and clearing jungle - - - - - - - - - - - - -	54,513	695	48,395	49,090
139	New set of buildings for a regiment of European Infantry, in three sections, the first section consisting of one barrack for a full company and a band barrack with out-offices, the second consisting of two barracks for full companies with out-offices, and the third also of two barracks for two full companies with out-offices - -	39,242	11,183	14,938	26,121
140	Commissariat buildings, consisting of two godowns, and two cart-sheds - -	3,237	2,456	- -	2,456
	Carried forward - - - £.	- -	14,334	—	—

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875–76.
		£.	£.	£.	£.
	Brought forward - - -	- -	14,334	—	—
	BRITISH BURMAH—*continued.*				
	THAYETMYO:				
141	Fortification works, consisting of completion of redoubt, north and south gates, guard-house in redoubt, escarp wall round redoubt, with drawbridge and barrier gates, bridges to redoubt, and single-storeyed barrack in redoubt for 80 men and four serjeants - - - - - - - - - - - - - -	22,643	1,797	15,557	17,354
	TOUNGHOO:				
142	Additions and improvements to the existing lines of Royal Artillery - - -	2,360	300	2,067	2,367
143	Commissariat buildings, two sheds for draught bullocks and a shed for 11 elephants	975	987	- -	987
	WORKS THROUGHOUT THE PROVINCE:				
144	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - - - -	- -	477	—	—
	Works costing 250 *l.* and under, each - - - - - - - - - -	- -	3,593	—	—
	TOTAL BRITISH BURMAH - - - £.	- -	21,488	—	—
	ASSAM.				
	WORKS THROUGHOUT THE PROVINCE:				
145	Works costing 1,000 *l.* and under, each - - - - - - - - - -	- -	1,020	—	—
	Minor works estimated to cost 250 *l.* and under, each - - - - - -	- -	697	—	—
	TOTAL ASSAM - - - £.	- -	1,717	—	—
	BENGAL.				
	WORKS THROUGHOUT THE PROVINCE:				
146	Works costing 1,000 *l.* and under, each - - - - - - - - - -	- -	455	—	—
	Minor works estimated to cost 250 *l.* and under, each - - - - - -	- -	549	—	—
	TOTAL BENGAL - - - £.	- -	1,004	—	—
	NORTH WESTERN PROVINCES.				
	WORKS THROUGHOUT THE PROVINCE:				
147	Minor and other works - - - - - - - - - - - - - -	- -	224	—	—
	PUNJAB.				
	ABBOTTABAD:				
148	Lines for a mountain train battery (Native) and stables for 88 mules - - -	3,690	320	3,301	3,621
	DERA ISMAIL KHAN:				
	Spurs and Protective Works for Protection of Cantonment from Destruction by the Encroachments of the River Indus:				
149	Old outlay on works completed - - - - - - - - - - - -	- -	- -	3,771*	3,771
	Current outlay on protective works from new encroachments - - - -	- -	11,267	5,114	16,381
	DERA GAZI KHAN:				
150	Re-roofing right Native Infantry lines - - - - - - - - - -	2,740	1,270	547	1,817
	WORKS THROUGHOUT THE PROVINCE:				
151	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - - - -	- -	3,027	—	—
	Works costing 250 *l.* and under, each - - - - - - - - - -	- -	2,662	—	—
	TOTAL PUNJAB - - - £.	- -	18,546	—	—
	MADRAS.				
	BANGALORE:				
152	Project for supplying Bangalore with water - - - - - - - - -	30,938	163	28,203	28,366
153	Project known as the Racecourse Barrack Scheme, consisting of buildings for a regiment of European Cavalry, two batteries of European Artillery, additional accommodation for European Infantry, hospitals, provost guards and cells, recreation-room, and canteen - - - - - - - - - - - -	162,931	4,590	165,736*	170,326
154	Buildings for Commissariat Department, consisting of soojee mill and bakery, quarters for two cantonment serjeants, and slaughter-house - - - - -	16,791	793	15,792	16,585
	BELLARY:				
155	Improving the supply of water for drinking purposes - - - - - - -	14,163	511	11,481	11,992
156	Barracks for European troops, consisting of an additional block and band barrack for European Infantry, 11 ranges of quarters for married men, hospital for females, and other works - - - - - - - - - - - - -	45,314	5,610	38,457	44,067
	Carried forward - - - £.	- -	11,667	—	—

* Shown in Accounts of previous years under "Other Works,"—Military, Miscellaneous Public Improvements, and Agricultural.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
		£.	£.	£.	£.
	Brought forward - - -	- -	11,667	—	—
	MADRAS—*continued.*				
	CANNANORE:				
157	Completing accommodation for a regiment of European Infantry, consisting of family quarters, regimental school-room, quarters and mess-house for Staff-serjeants, solitary cells, workshops, orderly-room, new wash-houses and improving existing ones, armourer's shops, canteen, &c. - - - - -	29,620	2,016	27,159	29,175
158	Completing barrack accommodation for a garrison battery of Artillery, viz., family quarters, hospital for male and female patients, quarters for medical subordinates, fives-court, guard-room, canteen, &c. - - - - - - - -	12,495	1,433	11,038	12,471
	MADRAS:				
159	Double-storeyed barracks for a second battery of field artillery at St. Thomas' Mount - - - - - - - - - - - - - -	24,692	849	23,785	24,634
160	Converting Public Works' workshop buildings at Chepauk into a military hospital -	20,800	3,005	- -	3,005
	MALIAPURAM:				
161	Quarters for officers at Maliapuram - - - - - - - - - -	1,866	742	1,138	1,880
	OOTACAMUND:				
162	Lawrence Asylum buildings - - - - - - - - - - -	114,940	—239	88,455	88,216
	WELLINGTON:				
163	Buildings for the convalescent depôt, consisting of completing unfinished portion of No. 4 barrack, substituting timber for asphalte flooring in family quarters, drainage, hospital and staff quarters, slaughter-house, &c. &c. - - - - -	37,975	7,515	17,181*	24,696
	WORKS THROUGHOUT THE PROVINCE:				
164	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - - -	- -	5,964	—	—
	Works costing 250 *l.* and under, each - - - - - - - - - -	- -	5,764	—	—
	TOTAL MADRAS - - - £.	- -	38,716	—	—
	BOMBAY.				
	ADEN:				
165	Improving and renewing old buildings, &c. - - - - - - - - -	4,866	2,207	- -	2,207
166	Kassaff Valley water supply project in Camp - - - - - - - -	13,682	2,516	10,177	12,693
167	Fortified posts, viz., several projects for the defence of the harbour, guard-room at the main pass gate, and mounting ten 9-inch guns in temporary position - -	25,244	4,503	22,145	26,648
168	Shaik Othman's scheme for water supply - - - - - - - - -	32,478	1,330	30,301	31,631
	AHMEDABAD:				
169	Buildings for European Artillery, consisting of five barracks for artillery (in which there has been only 1,680 *l.* spent) and six barracks for European Infantry, as also harness-rooms and store-rooms for artillery, lavatories, gymnastic shed, artificer's shop, and guard-room, lock-up, and solitary cells for Artillery - -	73,426	—394	10,344	9,950
169½	New buildings for European troops, viz., for Artillery, three single-storeyed barracks, each for 44 men, three lavatories, three cook-houses, and three latrines; for infantry, two single-storeyed barracks to accommodate 92 men; for both arms, school-room, privy, and quarters for schoolmaster and mistress, class A. - -	34,945	13,659	- -	13,659
	BARODA:				
170	Buildings for the accommodation of European troops - - - - - -	2,882	2,018	314	2,332
171	Temporary lines for the accommodation of a whole regiment of Native Infantry -	2,507	2,469	- -	2,469
	BELGAUM:				
172	Additional barrack accommodation for European Infantry, consisting of barracks, A to K, to accommodate 296 single men, eight cook-houses, eight lavatories, eight latrines, 16 urinaries, guard-room, &c. - - - - - - - - -	77,100	2,132	74,267	76,399
173	New buildings for light field battery, consisting of three half-company double-storeyed barracks for 132 single men, two blocks of single-storeyed quarters for 18 families, quarters for Staff serjeants, plunge-bath, canteen, fives-court, skittle alley, and other subsidiary and auxiliary works - - - - - - -	58,549	853	56,809	57,662
	BOMBAY:				
174	Project for harbour defences, consisting of batteries on Oyster Rock, Cross Island, Colaba Point, Butcher's Island, Malabar Point, and Middle Ground; new workshops, fort on 12-foot patch, &c. - - - - - - - - - -	- - Complete estimate not yet sanctioned.	2	505,983*	505,985
175	Emergent works in connection with defence of the town and harbour of Bombay -	- -	942	13,448*	14,390
	Carried forward - - - £.	- -	32,237	—	—

* *Vide* Note after Item No. 193, page 112.

No. 48.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1876—*cont*^{d}.

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ending 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
		£.	£.	£.	£.
	Brought forward - - -	- -	32,237	—	—
	BOMBAY—*continued.*				
	Bombay—*continued.*				
176	Works connected with the Indian Troop Service, consisting of purchase of Hog Island, for site on which hydraulic lift is erected, works for erecting lift, charges for the same, and payments made in England - - - - - - - -	- -	137	147,105	147,242(*a*)
	(*a*) This is not the whole of the outlay as certain charges, incurred in England for purchase of lift, are still to be brought on to Indian books.				
177	Shelter for Native troops, viz., improvements to, and drainage of, Native Infantry lines, Boree Bunder - - - - - - - - - - - -	7,479	3,146	- -	3,146
	COLABA:				
178	Temporary works for the accommodation of troops, consisting of six semi-permanent barracks with subsidiary buildings, quarter-guard, cells, and lock-up, extra hospital for females, &c. - - - - - - - - - - - -	28,900	6,757	18,027	24,784
179	New permanent buildings for European troops, viz., quarters for married men of the Royal Artillery, removing and re-erecting cells and their outbuildings, and quarters for Provost Serjeant - - - - - - - - - - - -	9,409	6,414	- -	6,414
	DEOLALEE:				
180	Rest-house accommodation for troops proceeding by rail, consisting of two sets of buildings, each set containing 12 single-storeyed barracks for 552 men, four single-storeyed patcheries for 52 married men, and three single-storeyed quarters for 21 officers, with subsidiary buildings for all; one single-storeyed quarter-guard and cells, mess-house, reading-room, &c. - - - - - - - -	225,939	1,324	213,760	215,084
181	Single-storeyed hospital to accommodate 30 patients, with out-offices and quarters for hospital serjeants - - - - - - - - - - - -	10,529	66	10,417	10,483
182	Commissary buildings, bakery, and slaughter-yard - - - - - - -	3,528	39	3,399	3,438
	DHARWAR:				
183	New buildings for Native Infantry, consisting of quarter-guard, and cells, wells, &c.	6,059	3,226	1,255	4,481
	GHORIPOREE:				
184	Paving with stone the floors of four ranges of patchery - - - - - - -	2,260	1,953	- -	1,953
	JACOBABAD:				
185	New lines for the 1st and 2nd regiments, Sind Horse - - - - - - -	9,682	836	8,720	9,556
186	Works for the protection of cantonment from flood - - - - - - -	4,102	297	3,394	3,691
	KIRKEE:				
187	Ordnance works at Kirkee and Puna, consisting of cartridge factory buildings, and works comprising gunpowder factory and residence of Agent; converting Puna Arsenal into a gun carriage factory, quarters for overseers, &c. - - - -	294,971	3,416	262,317	265,733
188	Buildings for a company of European Sappers and Miners, consisting of accommodation for 12 non-commissioned officers, hospital with subsidiary buildings, quarter-guard, solitary cells, school-room, &c. - - - - - - - - - -	11,340	2,635	8,497	11,132
	MOUNT ABOO:				
189	Buildings for convalescent depôt, consisting of single-storeyed barracks for single and married men, single-storeyed hospital, block of Staff serjeants' quarters, roads and paths, &c. - - - - - - - - - - - - - -	79,606	806	67,313	68,119
	PUNA:				
190	Military Prison - - - - - - - - - - - - - - - -	20,689	8,960	6,240	15,200
	PURANDHAR:				
191	New buildings for European troops, consisting of one single-storeyed barrack for 32 men and two non-commissioned officers, canteen, school-room, cook-room, privy, &c. &c. - - - - - - - - - - - - - - -	5,082	2,300	2,042	4,342
	TANNA:				
192	New Native Infantry, rendalls - - - - - - - - - - - -	2,891	2,000	- -	2,000
	WORKS THROUGHOUT THE PROVINCE:				
193	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - -	- -	13,703	—	—
	Minor works costing 250 *l.* and under, each - - - - - - - - - -	- -	11,023	—	—
		—	101,275	—	—
	Deduct,—Outlay against Contributions - - - - - - - -	- -	1,048	—	—
	TOTAL BOMBAY - - - £.	- -	100,227	—	—

Note.—In cases of items marked (*) the difference between outlay shown in Account for 1874-75 and previous years and that now shown as outlay in previous years, is due to sums charged in Accounts of previous years as minor works, being properly debited in the present Account to the projects to which they are chargeable.

No. 49.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY BUILDINGS, for the Year ended 31st March 1876.

PROVINCES.	Buildings for Accommodation of Troops.	Quarters for Officers.	Roads to Hill Stations.	Cantonment Works.	Cantonment Roads.	Works of Fortification.	Commissariat Buildings.	Ordnance Buildings.	Staff Buildings.	Stud Buildings.	Barrack Department.	Rents of Buildings and Compensation for Quarters.	General and Public Works Buildings.	Dockyard Buildings at Kidderpore and Naval Buildings at Bombay.	Rest Houses.	GRAND TOTAL.	Less Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Military Works - - -	140,002	3,010	10,597	2,379	22,893	10,043	12,714	6,563	861	762	–	8,711	3,287	1,730	478	224,030	687	223,343
Central India - - -	6,690	–	–	51	1,543	40	18	114	33	–	–	388	–	–	–	8,877	334	8,543
Coorg - - - - -	653	–	–	–	–	190	–	–	–	–	–	–	–	–	–	843	–	843
Hyderabad - - - -	3,879	–	–	140	1,111	64	66	28	–	–	–	312	–	–	–	5,600	–	5,600
Port Blair - - - -	49	–	–	–	–	–	–	–	–	–	–	–	–	–	–	49	–	49
Rajpootana - - -	4,154	–	–	59	688	–	94	23	–	–	34	–	–	–	–	5,052	–	5,052
Central Provinces - -	6,282	–	–	260	1,234	281	490	155	414	–	–	668	–	–	389	10,173	–	10,173
British Burmah - - -	4,758	–	–	657	1,518	1,087	809	295	150	–	–	245	–	–	–	9,519	–	9,519
Assam - - - - -	1,576	–	377	–	–	–	39	–	–	–	–	–	–	–	–	1,992	–	1,992
Bengal - - - - -	1,436	–	–	318	–	–	174	–	–	22	–	47	–	–	–	1,997	3	1,994
North Western Provinces -	470	–	–	154	–	71	–	–	–	1,010	–	40	–	–	10	1,755	–	1,755
Punjab - - - - -	2,802	130	–	164	521	760	1,612	3	19	–	–	8	–	–	–	6,019	–	6,019
Madras - - - - -	13,554	455	–	–	3,952	756	1,735	1,659	600	–	–	3,293	–	–	55	26,059	–	26,059
Bombay - - - - -	28,609	382	–	287	5,942	899	1,558	2,527	49	–	221	3,543	16	1,647	114	45,794	42	45,752
TOTAL - - - £.	214,914	3,977	10,974	4,469	39,402	14,191	19,309	11,367	2,126	1,794	255	17,255	3,303	3,377	1,046	347,759	1,066	346,693

No. 50.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1876.

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
	COORG.	£.	£.	£.	£.
1	Constructing offices for Assistant Superintendent, Assistant Engineer, and Assistant Conservator at Mercara	2,743	628	1,890	2,518
	Add—Outlay on other and minor works, as per Account, No. 51	- -	51	—	—
	TOTAL COORG £.	- -	679	—	—
	HYDERABAD.				
2	Public Offices at Bolarum	3,240	1,043	2,155*	3,198
	Add—Outlay on other and minor works, as per Account, No. 51	- -	1,995	—	—
	TOTAL HYDERABAD £.	- -	3,038	—	—
	RAJPOOTANA.				
3	College for Native Students of Rank, known as the Mayo College Buildings at Ajmere:				
	Main Building:				
	Compensation for land	577	- -	565	565
	College building	6,600	—2,174	2,174	—
	Park roads and boundary walls	1,579	265	989	1,254
	Planting trees	335	19	249	268
	Cost of silver trowel for laying foundations	15	- -	15	15
	Principal's house	2,639	1,533	719	2,252
	Residence for Head Master	1,199	464	494	958
	Residence for Pupils:				
	Residence for 12 pupils of British Province of Ajmere and Mhairwarra	3,610	1	3,604	3,605
	Ditto - ditto - for Marawar State (from contribution)	3,511	1,419	1,468	2,887
	Ditto - ditto - for Odeypore State - (ditto)	3,602	546	2,831	3,377
	Ditto - ditto - for Bikaneer State - (ditto)	633	158	595	753
	Ditto - ditto - for Bhurtpore State - (ditto)	638	352	308	660
	Ditto - ditto - for Ulwar State - (ditto)	2,857	1,522	- -	1,522
	Outhouses to Head Master's quarters and pupils' residences	1,436	383	- -	383
		29,231	4,488	14,011	18,499
4	College at Ajmere for Native Students:				
	Main building	4,104	- -	3,916	3,916
	Completion of ditto	73	- -	73	73
	Dormitories for Native students	946	92	845	937
	Improving the approach roads	32	- -	32	32
		5,155	92	4,866	4,958
5	Court-houses:				
	Court-house at Ajmere	8,299	3,613	4,513	8,126
6	Jail Buildings at Ajmere:				
	Original construction	3,978	- -	3,978	3,978
	Enlarging building so as to accommodate 400 persons	3,491	16	3,426	3,442
	Sundry petty works	585	- -	427	427
	Twelve additional solitary cells	251	- -	232	232
		8,305	16	8,063	8,079
7	Providing Offices and Quarters for Officials of the Public Works Department at Mount Aboo:				
	Offices:				
	Office of Examiner, Public Works Accounts	859	- -	858	858
	Additional room to Superintending Engineer's Office	28	- -	27	27
	Dwelling-houses:				
	Dwelling-house for Superintending Engineer and Secretary, Public Works Department	1,300	- -	1,140	1,140
	Dwelling-house for Examiner, Public Works Accounts	924	- -	1,017	1,017
	Ditto - for Accountants	1,142	- -	1,251	1,251
	Substituting a tiled roof for a thatched one of the Superintending Engineer's house	282	321	- -	321
		4,535	321	4,293	4,614
	Add—Outlay on other and minor works, as per Account, No. 51	- -	2,236	—	—
			10,766	—	—
	Deduct—Expenditure from Contributions	- -	4,285	—	—
	TOTAL RAJPOOTANA £.	- -	6,481	—	—
	MILITARY WORKS.				
8	Construction of Roman Catholic Chapel at Rawul Pindee	3,525	51	- -	51
	Add—Outlay on other and minor works, as per Account, No. 51	- -	3,034	—	—
	TOTAL MILITARY WORKS £.	- -	3,085	—	—
	CENTRAL PROVINCES.				
9	New Telegraph Office with subsidiary buildings at Jubbulpore	2,523	1,940	- -	1,940
	Ditto - - ditto - - ditto - at Khundwa	1,927	905	- -	905
			2,845	—	—
	Add—Outlay on other and minor works, as per Account, No. 51	- -	1,710	—	—
	TOTAL CENTRAL PROVINCES £.	- -	4,555	—	—

* The previous outlay was met from funds of the Hyderabad Assigned Districts.

No. 50.—Detailed Account of Expenditure from Imperial Funds on Civil Buildings, for the Year ended 31st March 1876—*continued.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875-76.
	BENGAL.	£.	£.	£.	£.
10	Mint and Currency Buildings at Calcutta:				
	Quarters for European mechanics in the Mint	9,839	6	9,006	9,012
	A range of godowns in ditto	1,231	- -	1,202	1,202
	Two water-closet privies in ditto	296	- -	289	289
	Erecting gas-furnaces and melting-room in Mint	20,242	43	19,749	19,792
	Chimney in ditto	2,050	- -	2,113	2,113
	Additions and alterations to Mint workshops	3,345	1,418	1,848	3,266
	Store-sheds in ditto	497	163	334	497
	Alterations to Assay Office	383	356	- -	356
		37,883	1,986	34,541	36,527
11	Telegraph Buildings:				
	New Machine-room in the Telegraph Storeyard at Dhullundah	601	562	- -	562
	New Telegraph Office Building (including cost of land) at Calcutta	64,014	5,782	58,072	63,854
	Supplementary works for ditto	1,858	1,290	- -	1,290
	Internal fittings for ditto	4,239	1,436	- -	1,436
	Telegraph bungalow with out-office, Julpigoree	1,101	672	460	1,132
	New Telegraph building at Saugor	2,642	1,808	586*	2,394
		—	11,550	—	—
12	Opium Buildings:				
	Constructing No. 15 Box-shed in Opium Factory, Goolzarbagh	931	- -	826	826
	Reconstructing Sheds 5, 6, and 7 in ditto	1,462	609	204	813
	Water-supply in factory buildings	1,464	- -	1,137	1,137
	Constructing No. 9 Box-shed in ditto	1,358	- -	1,183	1,183
	Constructing South Assamee-shed in Opium Building at Bankipore	425	115	- -	115
	Demolishing and reconstructing the verandah of the Sub-deputy Agent's Office at Bankipore	537	287	- -	287
		—	1,011	—	—
13	Postal Buildings:				
	New Post Office, 4th Class, at Suree	362	351	- -	351
	Ditto Bankipore	875	—4	719	715
	Ditto 5th Class, at Sewan	282	123	159	282
	Reconstructing Post Office at Balasore	142	270	- -	270
	A Latrine on the Water-closet system in the Post Office, Calcutta	515	343	190	533
		—	1,083	—	—
14	Offices of Supreme Government, Calcutta:				
	Repairs to Loudon's Buildings on purchase for Government of India Secretariat, Calcutta	4,282	- -	3,323	3,323
	Further repairs to ditto	341	323	- -	323
	Block of Bath-rooms to ditto	362	286	- -	286
	Record racks in ditto (Home Department)	899	- -	835	835
	Converting Nos. 10 and 11 staircases in ditto into office-rooms	330	- -	298	298
	Latrines for Europeans and Natives in ditto	277	- -	247	247
	Additions and alterations to the office of the Secretary to Government of India, Foreign Department	1,416	- -	1,221	1,221
		7,907	609	5,924	6,533
15	Museums:				
	Imperial Museum, Main Building, Calcutta (Expenditure from Deposit Account)	100,000	2,849	99,540	102,389
	Gas, water, and punkah fittings	5,932	903	771	1,674
	Grant from Imperial Funds to Deposit Account of Imperial Museum	- -	10,520	—	—
		105,932	14,272	—	—
16	Viceregal Residences:				
	Laying down marble flooring in South Entrance of Government House	833	374	400	774
	A new roof over the South Ball-room of ditto	2,334	1,264	641	1,905
	Renewal of certain doors in ditto	795	738	- -	738
	Laying down water-pipes and hydrants in Government House compound	461	427	- -	427
	Marble flooring on the South-east Verandah	—	—	—	—
	Laying down marble in South Verandah in lieu of Chunar Stone	282	256	- -	256
	Decorative painting and gilding in ditto	1,037	1,037	- -	1,037
	Furniture for ditto	- -	4,069	- -	4,069
	Platforms and surface drains round the bungalow and kitchen	339	337	- -	337
		6,081	8,502	1,041	9,543
17	Monuments:				
	Removing the late Lady Canning's Tomb from Barrackpore to St. Paul's Cathedral at Calcutta, and erecting a similar one of Carrara marble	1,503	1,525	26	1,551
		—	40,538	—	—
	Deduct—Expenditure from Contributions	- -	3,822	—	—
		—	36,716	—	—
	Add—Outlay on other and minor works, as per Account, No. 51	- -	4,706	—	—
	TOTAL BENGAL £.	- -	41,422	—	—

* The previous expenditure of 1870-71 of 74 *l.* was not brought forward in the Account of 1874-75.

No. 50.—Detailed Account of Expenditure from Imperial Funds on Civil Buildings, for the Year ended 31st March 1876—*continued.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1876.	Outlay in previous Years.	Total Outlay on each Work to end of 1875–76.
	NORTH WESTERN PROVINCES.	£.	£.	£.	£.
18	Postal Buildings:				
	Banghy Transit Office, Ghaziabad	365	215	150	365
	Constructing Post Office at Bijnore	384	389	- -	389
	Constructing Post Office at Budaun	391	390	- -	390
	Parcel Office at Railway Station, Allahabad	4,850	4,850	- -	4,850
		—	5,844	—	—
19	Opium Buildings:				
	Constructing a new Opium Godown at Basti	- -	973	- -	973
	Constructing a new Opium Godown at Kasya Gorukpur	- -	107	- -	107
	Constructing Chest Godown at Ghazipur	1,282	690	583	1,273
	Constructing Trash Godown in Opium Factory, ditto	1,467	801	417	1,218
		—	2,571	—	—
20	Civil Engineering College Buildings at Roorkee:				
	Corrugated iron-roof on new Class-room, Thomason College	341	- -	521	521
	Re-thatching and rebuilding chimneys, Students' quarters, 1st and 2nd Departments ditto	1,577	- -	1,363	1,363
	Rebuilding outhouses attached to the Principal's and 1st Department Students' bungalows, Thomason College	2,443	- -	2,467	2,467
	Constructing a new barrack for the accommodation of Students of the Guide Corps, Roorkee	628	- -	654	654
	Constructing two Class-rooms in the Thomason College	1,161	741	400	1,141
	Re-roofing lower subordinates' quarters	2,252	1,801	209	2,010
		8,402	2,542	5,614	8,156
21	Customs:				
	Constructing Customs Kutchery at Agra	4,037	2,024	- -	2,024
22	Mint and Currency;				
	Additions and alterations to Fort Treasury at Allahabad	1,299	455	896	1,351
		—	13,436	—	—
	Add—Outlay on other and minor works, as per Account, No. 51	- -	2,471	—	—
	TOTAL NORTH WESTERN PROVINCES £.	- -	15,907	—	—
	PUNJAB.				
23	Government of India Buildings at Simla:				
	Purchase of Observatory Hill Estate, at Simla	2,000	2,000	- -	2,000
	Purchase of five houses on Peterhoff Estate	6,000	5,905	- -	5,905
		—	7,905	—	—
	Add—Outlay on other and minor works, as per Account, No. 51	- -	1,412	—	—
	TOTAL PUNJAB £.	- -	9,317	—	—
	BOMBAY.				
24	Patri Railway, connected with the Salt Department:				
	Preliminary expenses	901	- -	901	901
	Payments for land	2,903	- -	1,676	1,676
	Construction of line	15,002	533	14,622	15,155
	Ballast and permanent way	60,336	1,534	49,728	51,262
	Stations and buildings	3,615	1	1,647	1,648
	Plant	- -	- -	38	38
	Establishment	6,051	- -	4,337	4,337
	Contingencies		- -	367	367
	General stores	- -	—18	5,757	5,739
		88,808	2,050	79,073*	81,123
	Drivers' and firemen's quarters at Kharagore	805	5	704	709
	Engine running-shed	712	69	569	638
	Siding engine-shed	193	59	32	91
		90,518	2,183	80,378	82,561
25	New Buildings for Salt Establishment in the Uran Taluka	1,614	1,168	- -	1,168
26	Mint and Currency Buildings at Bombay:				
	Additional rooms for the Assay Office	1,077	1,117	- -	1,117
27	Postal Buildings:				
	Post Office at Bombay	59,999	56	62,494	62,550
	Ditto - stables	6,062	- -	6,392	6,392
		66,061	56	68,886	68,942
28	Telegraph Buildings:				
	Telegraph Office, Bombay	24,584	- -	24,469	24,469
	Furniture for ditto	181	- -	145	145
	Signallers' quarters	12,352	3,828	1,989	5,817
		37,117	3,828	26,603	30,431
	Add—Outlay on other and minor works, as per Account, No. 51	- -	4,553	—	—
	TOTAL BOMBAY £.	- -	12,905	—	—

* Excludes 136 *l.*, being capitalised value of rent of land lost from land taken up for work.

No. 51.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR and other WORKS, CIVIL BUILDINGS, for the Year ended 31st March 1876, *and not detailed in preceding Account.*

PROVINCES.	Salt Works.	Bishop's Palace.	Court-houses.	Charitable Institutions.	Churches and Burial-grounds.	Post Office Works.	Telegraph Works.	Jail Buildings.	Public Works Buildings.	Political Buildings.	Opium Buildings.	Mint and Currency.	Viceregal and Agencies Residences.	Police Buildings.	Stamp and Stationery Office, Calcutta.	Offices of Supreme Government.	Educational Buildings.	General.	Monuments.	Other Departments.	TOTAL.	Deduct Contributions.	Net Outlay.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Military Works - - -	–	–	–	–	3,034	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3,034	–	3,034*
Central India - - -	–	–	166	–	806	789	7	843	213	–	40	–	2,028	65	–	–	–	–	–	–	4,957	187	4,770
Coorg - - - - -	–	–	51	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	51	–	51*
Hyderabad - - -	–	–	–	–	685	276	26	241	13	–	–	–	356	–	–	–	–	339	–	59	1,995	–	1,995*
Port Blair - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1,225	1,225	–	1,225
Rajpootana - - -	–	–	35	46	610	–	–	463	155	–	–	–	47	89	–	–	188	–	–	603	2,236	–	2,236*
Oudh - - - - -	–	–	–	–	–	1,073	–	–	–	–	921	–	–	–	–	–	–	–	–	–	1,994	–	1,994
Central Provinces - -	–	–	–	–	–	1,556	154	–	–	–	–	–	–	–	–	–	–	–	–	–	1,710	–	1,710*
British Burmah - - -	–	–	–	–	–	531	947	35	–	–	–	–	–	–	–	–	–	–	–	–	1,513	–	1,513
Assam - - - - -	–	–	–	–	–	961	281	–	–	–	–	–	–	–	–	–	–	–	–	–	1,242	–	1,242
Bengal - - - - -	–	490	–	–	–	557	207	–	–	–	371	1,038	759	–	–	281	20	–	44	939	4,706	–	4,706*
North Western Provinces -	–	–	–	–	–	1,064	457	–	–	–	653	–	–	–	–	–	297	–	–	–	2,471	–	2,471*
Punjab - - - - -	–	–	–	–	–	978	100	–	–	–	–	–	–	–	–	–	–	24	310	–	1,412	–	1,412*
Madras - - - - -	139	–	–	–	–	957	236	–	–	–	–	–	–	–	–	–	–	–	–	–	1,332	–	1,332
Bombay - - - - -	1,392	–	–	–	–	1,517	1,578	–	–	–	–	66	–	–	–	–	–	–	–	–	4,553	–	4,553*
TOTAL - - - £.	1,531	490	252	46	5,135	10,259	3,993	1,582	381	–	1,985	1,104	3,190	154	–	281	505	363	354	2,826	34,431	187	34,244

* In addition to sums detailed in the preceding Account.

P 3

No. 52.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1876.

PROVINCES.	Salt Works.	Monuments.	General.	Mint and Currency.	Opium Buildings.	Postal Buildings.	Telegraph Buildings.	Stamp and Stationery Offices, Calcutta.	Court-houses.	Jails.	Political Buildings.	Churches and Burial-grounds.	Educational.	Bishop's Palace, Calcutta.	Viceregal Residences, Calcutta and Vicinity.	Police Buildings.	P. W. Buildings and Government of India Secretariat Buildings.	Charitable Institutions.	Government Houses and Residences.	Other Departments.	GRAND TOTAL.	Less Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Military Works	–	–	–	–	–	–	–	–	–	–	–	5,550	–	–	–	–	–	–	–	–	5,550	–	5,550
Central India	–	5	–	–	8	180	115	–	132	260	–	119	–	–	–	22	273	3	604	–	1,721	14	1,707
Coorg	–	–	–	–	–	–	–	–	39	191	–	23	–	–	–	–	–	–	–	184	437	–	437
Hyderabad	–	–	101	–	–	150	1	–	–	–	–	5	–	–	–	–	–	–	529	–	786	–	786
Port Blair	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	302	302	–	302
Rajpootana	–	–	–	–	–	76	114	–	141	42	–	63	236	–	–	212	340	20	717	118	2,079	–	2,079
Oudh	–	–	–	–	323	113	9	–	–	–	–	–	–	–	–	–	–	–	–	–	445	–	445
Central Provinces	–	–	–	–	–	204	83	–	–	–	–	–	–	–	–	–	–	–	–	–	287	–	287
British Burmah	–	–	–	–	–	206	219	–	–	27	–	–	–	–	–	–	–	–	–	–	452	–	452
Assam	–	–	–	–	–	78	77	–	–	–	–	–	–	–	–	–	–	–	–	–	155	–	155
Bengal	1,452	114	–	2,468	1,413	497	365	139	–	–	–	–	42	799	8,352	–	104	–	–	703	16,448	5	16,443
North Western Provinces	–	–	–	–	1,499	540	300	–	–	–	–	–	1,023	–	–	–	–	–	–	–	3,362	–	3,362
Punjab	–	–	350*	–	–	934	212	–	–	–	–	–	–	–	–	–	–	–	–	–	1,496	–	1,496
Madras	–	–	–	–	–	310	311	–	–	–	–	–	–	–	–	–	–	–	–	–	621	–	621
Bombay	353	–	–	360	–	608	1,053		–	–	–	–	–	–	–	–	–	–	–	108	2,482	–	2,482
TOTAL £.	1,805	119	451	2,828	3,243	3,896	2,859	139	312	520	–	5,760	1,301	799	8,352	234	717	23	1,850	1,415	36,623	19	36,604

* Repairs to Government of India Buildings at Simla.

No. 53.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS, ORDINARY and EXTRAORDINARY, on AGRICULTURAL WORKS, for the Year ended 31st March 1876.

	Estimated Cost of Work, excluding Establishment, &c.	Expended in Year ended 31st March 1876.			Expenditure in previous Years.			Total Expenditure on each Work to end of 1875-76.		
		Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.
OUTLAY ON WORKS AGAINST CAPITAL ACCOUNT.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
RAJPOOTANA.										
Bheer Reservoir	14,708	326	- -	326	1,546	12,445	13,991	1,872	12,445	14,317
Jalea „	17,667	5,019	- -	5,019	10,328	1,757	12,085	15,347	1,757	17,104
Bulad „	6,110	1,157	- -	1,157	4,413	114	4,527	5,570	114	5,684
Tanks in Ajmere Sub-Collectorate:										
Old works now brought to account	22,111	- -	- -	- -	22,111	- -	22,111	22,111	- -	22,111
Muckerwalla Tank	1,810	- -	- -	- -	1,706	- -	1,706	1,706	- -	1,706
Tanks in Beawar Sub-Collectorate:										
Old works now brought to account	24,036	- -	- -	- -	23,707	- -	23,707	23,707	- -	23,707
Inspection Bungalows	209	- -	- -	- -	538	- -	538	538	- -	538
Tanks in Todgurh Sub-Collectorate:										
Old works now brought to account	15,610	- -	- -	- -	15,939	- -	15,939	15,939	- -	15,939
Amner Dam and Inspection Bungalows	2,231	- -	- -	- -	1,826	- -	1,826	1,826	- -	1,826
Rajosie Reservoir	3,001	845	- -	845	1,809	- -	1,809	2,654	- -	2,654
TOTAL RAJPOOTANA	107,493	7,347	- -	7,347	83,923	14,316	98,239	91,270	14,316	105,586
OUDH.										
Sardah Canal project (suspended)	- -	- -	- -	- -	6,152	- -	6,152	6,152	- -	6,152
CENTRAL PROVINCES.										
Balaghât Doab Canal	- -	- -	- -	- -	335	- -	335	335	- -	335
Ramtèk Reservoir	- -	- -	- -	- -	236	- -	236	236	- -	236
Kanhan River, Kappa Lake project	- -	- -	- -	- -	657	- -	657	657	- -	657
Pench River, Anicut and Canal project	- -	- -	- -	- -	144	- -	144	144	- -	144
Projects not brought to maturity, or abandoned	- -	- -	- -	- -	495	- -	495	495	- -	495
TOTAL CENTRAL PROVINCES	- -	- -	- -	- -	1,867	- -	1,867	1,867	- -	1,867
BRITISH BURMAH.										
Irrawaddi Embankment Scheme	222,628	17,951	- -	17,951	186,799	- -	186,799	204,750	- -	204,750
Ramree „ „	6,507	133	- -	133	6,271	- -	6,271	6,404	- -	6,404
Martaban „ „	573	1,246	- -	1,246	299	- -	299	1,545	- -	1,545
Pegu and Sittang Canal Embankment	28,731	11,884	- -	11,884	- -	- -	- -	11,884	- -	11,884
TOTAL BRITISH BURMAH	258,439	31,214	- -	31,214	193,369	- -	193,369	224,583	- -	224,583

No. 53.—Detailed Account of Expenditure from Imperial Funds, Ordinary and Extraordinary, on Agricultural Works, for the Year ended 31st March 1876—*continued.*

	Estimated Cost of Work, excluding Establishment, &c.	Expended in Year ended 31st March 1876.			Expenditure in previous Years.			Total Expenditure on each Work to end of 1875-76.		
		Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.
Outlay on Works against Capital Account—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Soane Irrigation Project: Bengal.										
Head works	222,920	- -	13,335	13,335	3,663	200,796	204,459	3,663	214,131	217,794
Eastern Main Canal, including distributaries and drainage and protective works	61,536	- -	3,596	3,596	419	50,049	50,468	419	53,645	54,064
Western " " " " " " " "	242,716	- -	11,686	11,686	1,542	153,728	155,270	1,542	165,414	166,956
Arrah Branch Canal	333,844	- -	35,838	35,838	112	190,610	190,722	112	226,448	226,560
Patna " "	476,730	- -	65,333	65,333	2	169,538	169,540	2	234,871	234,873
Buxar " "	322,613	- -	21,519	21,519	446	30,612	31,058	446	52,131	52,577
Behea " "	70,074	- -	16,807	16,807	- -	28,453	28,453	- -	45,260	45,260
Doomraon " "	92,123	- -	19,484	19,484	- -	24,098	24,098	- -	43,582	43,582
Chowsaa " "	56,246	- -	6,290	6,290	56	8,795	8,851	56	15,085	15,141
Gurrachowbey Branch Canal	55,052	- -	679	679	- -	10	10	- -	689	689
Irrigation Survey	54,450	- -	15,639	15,639	- -	4,378	4,378	- -	20,017	20,017
Total £.	1,988,304	- -	210,206	210,206	6,240	861,067	867,307	6,240	1,071,273	1,077,513
Orissa Irrigation Project:										
Head works }	218,675	- -	400	400	1,522	212,473	213,995	1,522	212,873	214,395
Pooree works }	71,056	- -	1,219	1,219	210	75,196	75,406	210	76,415	76,625
Taldundah Canal }	144,261	- -	2,151	2,151	4,902	89,996	94,898	4,902	92,147	97,049
Matchgong Canal } Mahanuddy series	63,464	- -	3,887	3,887	1,948	48,009	49,957	1,948	51,896	53,844
High Level Canal, Section I. }	247,920	- -	2,425	2,425	6,921	195,017	201,938	6,921	197,442	204,363
Kendrapara Canal }	256,368	- -	18,970	18,970	14,327	189,560	203,887	14,327	208,530	222,857
Pattamoondee Canal }	112,799	- -	14,262	14,262	- -	52,398	52,398	- -	66,660	66,660
High Level Canal, Section II. } Brahminee and Byturnee series	157,757	- -	21,922	21,922	- -	104,845	104,845	- -	126,767	126,767
Ditto - Section III. }	131,769	- -	12,285	12,285	360	78,753	79,113	360	91,038	91,398
Orissa Field Survey	9,653	467	- -	467	322	950	1,272	789	950	1,739
Total £.	1,413,722	467	77,521	77,988	30,512	1,047,197	1,077,709	30,979	1,124,718	1,155,697
Midnapore Canal	507,295	—1,888	22,095	20,207	27,045	402,419	429,464	25,157	424,514	449,671
Tidal Canal	124,497	- -	24	24	8,732	117,916	126,648	8,732	117,940	126,672
Damoodah Project	14,397	- -	- -	- -	8,411	- -	8,411	8,411	- -	8,411
Tirhoot "	3,231	1,476	- -	1,476	6,749	- -	6,749	8,225	- -	8,225
Hooghly "	32,616	6,229	- -	6,229	5,970	- -	5,970	12,199	- -	12,199
Total Bengal £.	4,084,062	6,284	309,846	316,130	93,659	2,428,599	2,522,258	99,943	2,738,445	2,838,388

North Western Provinces.											
Ganges Canal		5,055	45,050	50,105	2,000,207	257,615	2,257,822	2,005,262*	302,665	2,307,927
Agra Canal		9,727	53,205	62,932	1,108	459,342	460,450	10,835	512,547	523,382
Eastern Jumna Canal		8,596	- -	8,596	168,960	7,614	176,574	177,556*	7,614	185,170
Rohilcund Canals:—										
Paha Water-courses										
Kailas - ditto										
Baigul - ditto	- -	9,677	- -	9,677	77,265	7,100	84,365	86,942	7,100	94,042
Kitcha - ditto										
Bijnor Canal	- -	- -	- -	- -	6,997	- -	6,997	6,997	- -	6,997
Doon Canals	- -	600	- -	600	54,380	- -	54,380	54,980*	- -	54,980
Bundlecund Irrigation Works:—										
Humirpore Irrigation Works	- -	- -	- -	- -	96	- -	96	96*	- -	96
Jhansie - - ditto	- -	- -	- -	- -	7,223	- -	7,223	7,223*	- -	7,223
Agra Irrigation Works	- -	- -	- -	- -	20,122	- -	20,122	20,122	- -	20,122
Bundlecund Irrigation Survey	- -	179	- -	179	1,305	1,190	2,495	1,484	1,190	2,674
Eastern Ganges Canal	- -	- -	- -	- -	960	7,928	8,888	960	7,928	8,888
Lower Ganges Canal	- -	- -	177,703	177,703	- -	380,534	380,534	- -	558,237	558,237
Total North Western Provinces £.	- -	33,834	275,958	309,792	2,338,623	1,121,323	3,459,946	2,372,457	1,397,281	3,769,738
Punjab.										
Baree Doab Canal	1,625,022	708	32,299	33,007	931,370	148,968	1,080,338	932,078*	181,267	1,113,345
Madhopore Workshops	30,343	- -	- -	- -	25,590	- -	25,590	25,590	- -	25,590
Western Jumna Canal	364,354	125	21,234	21,359	208,082	74,389	282,471	208,207	95,623	303,830
Delhi and Goorgaon Irrigation Works	17,723	- -	- -	- -	17,553	- -	17,553	17,553	- -	17,553
Swat River Canal	- -	- -	- -	- -	40	36	76	40	36	76
Upper Sutlej Inundation Canal	42,324	1,790	- -	1,790	38,707	3,173	41,880	40,497	3,173	43,670
Lower *ditto* - ditto	18,805	- -	- -	- -	9,610	- -	9,610	9,610	- -	9,610
Indus - - ditto	39,707	9,044	- -	9,044	40,659	6,362	48,021	49,703	6,362	56,065
Shahpore and Shahiwal Canals	2,122	- -	- -	- -	2,078	- -	2,078	2,078	- -	2,078
Sirhind Canal	2,787,388	83	126,329	126,412	311	447,038	447,349	394*	573,367†	573,761
Lower Baree Doab Special Survey	2,736	339	- -	339	1,225	1,121	2,346	1,564*	1,121	2,685
Derajat Canals - ditto	1,042	146	- -	146	698	- -	698	844	- -	844
Total £.	4,931,566	12,235	179,862	192,097	1,275,923	681,087	1,957,010	1,288,158	860,949	2,149,107
Less Expenditure from Contributions by Native States for Sirhind Canal	- -	- -	44,429	44,429	- -	160,945	160,945	- -	205,374	205,374
Total Punjab £.	- -	12,235	135,433	147,668	1,275,923	520,142	1,796,065	1,288,158	655,575	1,943,733
Madras.										
Irrigation Works in the Delta of the Godavery:—										
Anicut and Head Works:										
Raising the Godavery Anicut two feet throughout its entire length	30,000	- -	- -	- -	28,625	2,200	30,825	28,625	2,200	30,825
Works in the Eastern Delta of the Godavery:										
Improvements to existing, and construction of New Works, to provide for the complete irrigation of Lands in the Eastern Delta, as well as the Lands under the Bank Channel, and to provide the navigable capabilities of the Canals	131,400	75	17,438	17,513	188	60,654	60,842	263	78,092	78,355
Other Works	- -	- -	- -	- -	735	- -	735	735	- -	735
Works in the Central Delta of Godavery:										
Improvements to Akeed Canal	10,323	- -	- -	- -	2,207	7,735	9,942	2,207	7,735	9,942
Works for the Cross Drainage of Ellore High-Level Canal	10,549	- -	- -	- -	7,931	1,159	9,090	7,931	1,159	9,090
Other Works	4,717	- -	- -	- -	813	1,867	2,680	813	1,867	2,680
Works in the Western Delta of Godavery:										
Extension of irrigation from 202,000 to 296,000 acres in the Western Delta, and material Improvements in the system of Irrigation	130,464	- -	16,419	16,419	365	66,223	66,588	365	82,642	83,007
Total £.	317,453	75	33,857	33,932	40,864	139,838	180,702	40,939	173,695	214,634
Carried forward £.	- -	75	33,857	33,932	40,864	139,838	180,702	40,939	173,695	214,634

* Do not include the following sums, 3,545 *l.*, 20 *l.*, 315 *l.*, 61 *l.*, 4,435 *l.*, 13 *l.*, and 17 *l.*, which are profit and loss charges.

† Does not include 9 *l.*, shown in Account No. 5, as profit and loss charges.

No. 53.—Detailed Account of Expenditure from Imperial Funds, Ordinary and Extraordinary, on Agricultural Works, for the Year ended 31st March 1876—*continued.*

	Estimated Cost of Work, excluding Establishment, &c.	Expended in Year Ended 31st March 1876.			Expenditure in previous Years.			Total Expenditure on each Work to end of 1875-76.		
		Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.
Outlay on Works against Capital Account—*continued.* Madras—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	- -	75	33,857	33,932	40,864	139,838	180,702	40,939	173,695	214,634
Irrigation Works in the Delta of the Kistna :—										
Works on Northern Delta of Kistna :										
Enlarging Masulipatam Canal, and enlarging and improving Channels in Masulipatam Section.	13,964	- -	304	304	- -	12,147	12,147	- -	12,451	12,451
Widening head of Masulipatam Canal for 1,000 yards	11,353	- -	1,200	1,200	- -	9,092	9,092	- -	10,292	10,292
Widening the lower portion of Pullairoo Channel	10,405	—29	—3	—32	9,481	961	10,442	9,452	958	10,410
Enlargement and improvement of Ryve's Canal	42,663	- -	2,719	2,719	- -	29,213	29,213	- -	31,932	31,932
Other Works	24,103	2,715	—730	1,985	3,749	13,911	17,660	6,464	13,181	19,645
Works in the Southern Delta of Kistna :										
Enlarging the Head of the main Channel at Beywada	27,640	- -	799	799	12,028	6,777	18,805	12,028	7,576	19,604
Extending the Commamoor Channel	19,577	- -	—189	—189	7,686	13,239	20,925	7,686	13,050	20,736
Channel from Villabapurum to tide water	14,648	- -	- -	- -	11,092	4,331	15,423	11,092	4,331	15,423
New Channel from Pedavadlapaddy to Nizamapatam	29,481	- -	- -	- -	29,322	210	29,532	29,322	210	29,532
Other Works	18,956	461	- -	461	6,690	11,321	18,011	7,151	11,321	18,472
Total £.	212,790	3,147	4,100	7,247	80,048	101,202	181,250	83,195	105,302	188,497
Irrigation Works in the Pennair Delta :										
Improvement to the Servapally Channel in connection with the Pennair Anicut	42,060	- -	1,593	1,593	- -	40,024	40,024	- -	41,617	41,617
Extension of Pennair Anicut	15,915	12,779	—2,147	10,632	- -	2,147	2,147	12,779	- -	12,779
Other Works	7,600	- -	- -	- -	6,772	645	7,417	6,772	645	7,417
Total £.	65,575	12,779	—554	12,225	6,772	42,816	49,588	19,551	42,262	61,813
Weir across the Vellore River, near Palandorai, in the South Arcot District	20,055	- -	1,358	1,358	- -	20,886	20,886	- -	22,244	22,244
Irrigation Works in the Delta of the Cauvery :										
Regulating Works for the improvement of the Cauvery	13,779	- -	3	3	- -	9,752	9,752	- -	9,755	9,755
Works for regulating the supply of Water from the principal branches of the River Vennam	19,724	- -	- -	- -	- -	19,888	19,888	- -	19,888	19,888
Other Works	16,694	- -	- -	- -	10,693	3,972	14,665	10,693	3,972	14,665
Total £.	50,197	- -	3	3	10,693	33,612	44,305	10,693	33,615	44,308
Streevigunturn Weir Project for providing irrigation from the Tambrapoorney river, in the Tinnevelly District	104,048	- -	3,662	3,662	- -	88,669	88,669	- -	92,331	92,331
Madras Waterworks :										
Project for the Water Supply to the Town of Madras, and the irrigation of 8,000 acres in its vicinity	122,555	612	- -	612	97,062	27,562	124,624	97,674	27,562	125,236
Other Works	2,722	- -	- -	- -	2,223	- -	2,223	2,223	- -	2,223
Total £.	125,277	612	- -	612	99,285	27,562	126,847	99,897	27,562	127,459

Enlarging the Chembrumbaukum Tank, 17 miles from Madras	48,500	3,808	- -	3,808	20,247	17,854	38,101	24,055	17,854	41,909
Perryar project, Madura survey	- -	- -	- -	- -	- -	426	426	- -	426	426
Reconstructing a portion of anicut across Palar river in Chingleput district	13,500	11,619	- -	11,619	1,916	- -	1,916	13,535	- -	13,535
Sundry other Works	—	—	—	—	—	—	—	—	—	—
TOTAL MADRAS £.	- -	32,040	42,426	74,466	- -	472,865	- -	- -	515,291	—
BOMBAY.										
Dekhan.										
Ahmedabad Collectorate:										
Hathmati Canal	38,470	- -	2,497	2,497	915	29,966	30,881	915	(a) 32,463	33,378
Sabarmati project survey	- -	- -	- -	- -	499	- -	499	499	- -	499
Ahmednagar Collectorate:										
Bhatodi Tank	25,013	146	- -	146	24,632	- -	24,632	24,778	- -	24,778
Lakh Canal	25,754	- -	3	3	7,012	17,614	24,626	(a) 7,012	17,617	24,629
Palkhair Canal	14,029	- -	269	269	39	12,803	12,842	39	13,072	13,111
Wozar Canal	15,431	1,210	- -	1,210	12,286	- -	12,286	13,496	- -	13,496
Dharwar Collectorate:										
Madack Tank	17,284	69	- -	69	11,983	- -	11,983	(a) 12,052	- -	12,052
Mavinkopp Tank	999	61	- -	61	- -	- -	- -	61	- -	61
Doni Reservoir	8,915	290	- -	290	- -	- -	- -	290	- -	290
Kulala Nulla	- -	- -	- -	- -	2,233	- -	2,233	2,233	- -	2,233
Kaira Collectorate:										
Khari Sluices	2,158	1,560	- -	1,560	2,714	- -	2,714	4,274	- -	4,274
Kaladgi Collectorate:										
Malaprabha project survey	- -	- -	- -	- -	268	63	331	268	63	331
Ghataprabha project survey	- -	- -	- -	- -	1,053	120	1,173	1,053	120	1,173
Kandeish Collectorate:										
Hartala Tank	3,152	9	- -	9	3,015	- -	3,015	3,024	- -	3,024
Jamda Canal	72,641	59	- -	59	73,718	- -	73,718	73,777	- -	73,777
Panjhra Irrigation Works	25,309	- -	1,784	1,784	9,493	22,134	31,627	9,493	23,918	33,411
Mhuswa Tank	9,984	2,426	- -	2,426	1,447	- -	1,447	3,873	- -	3,873
Bhokar Tank	- -	- -	- -	- -	174	- -	174	174	- -	174
Nasik Collectorate:										
Wadali Canal	- -	24	- -	24	1,976	- -	1,976	2,000	- -	2,000
Poona Collectorate:										
Moota Storage Lake and Canal	465,764	79	25,769	25,848	884	350,191	351,075	963	375,960	376,923
Kasardi Tank	- -	- -	- -	- -	3,143	- -	3,143	3,143	- -	3,143
Nira Project Survey	- -	3	- -	3	1,365	222	1,587	1,368	222	1,590
Satara Collectorate:										
Chickli Canal	4,886	- -	- -	- -	3,985	- -	3,985	3,985	- -	3,985
Gundowli Canal	6,642	- -	- -	- -	6,467	- -	6,467	6,467	- -	6,467
Krishna Canal	62,341	- -	379	379	48,059	11,912	59,971	48,059	12,291	60,350
Mayni Tank	23,773	1,328	- -	1,328	21,695	- -	21,695	23,023	- -	23,023
Yerla Canal	12,074	45	- -	45	10,143	- -	10,143	10,188	- -	10,188
Rewari Canal	4,170	- -	- -	- -	4,119	- -	4,119	4,119	- -	4,119
Carried forward £.	- -	7,309	30,701	38,010	253,317	445,025	698,342	260,626	475,726	736,352

t. —Under Madras the amounts here entered in the column "Total Expenditure on each Work to end of 1875–76—Ordinary," do not agree with those shown in Account No. 46, since the amounts shown in the latter represent the total outlay on each Work from first to last, whereas the sums in this Account represent only the current outlay against current sanctions.

(*a*) Include 1,168 *l*., 50 *l*., and 47 *l*., outlay on repairs chargeable to Capital Account.

Detailed Account of Expenditure from Imperial Funds, Ordinary and Extraordinary, on Agricultural Works, for the Year ended 31st March 1876—*continued.*

	Estimated Cost of Work, excluding Establishment, &c.	Expended in Year ended 31st March 1876.			Expenditure in previous Years.			Total Expenditure on each Work to end of 1875-76.		
		Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.	Ordinary.	Extra-ordinary.	Total.
Outlay on Works against Capital Account—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bombay—*continued.*										
Dekkan—continued.										
Brought forward	- -	7,309	30,701	38,010	253,317	445,025	698,342	260,626	475,726	736,352
Sholapur Collectorate:										
Ekrook Tank	97,446	- -	403	403	436	92,085	92,521	436	92,488	92,924
Koregaum Tank	- -	- -	- -	- -	1,588	- -	1,588	1,588	- -	1,588
Bhima and Sina Project Survey	- -	- -	- -	- -	1,424	166	1,590	1,424	166	1,590
Surat Collectorate:										
Tapti River Survey	- -	19	- -	19	4,270	155	4,425	4,289	155	4,444
Sind.										
Frontier Districts of Upper Sind:										
Desert Canal Mucksooda Canal	85,481	10,029	- -	10,029	25,323	- -	25,323	(a) 35,352	- -	35,352
Haiderabad Collectorate:										
Alibhur Kacheri Canal	2,445	- -	- -	- -	1,963	- -	1,963	1,963	- -	1,963
Fuleli Canal	13,257	1,298	- -	1,298	50,380	- -	50,380	51,678	- -	51,678
Great Marrack Canal	16,221	127	- -	127	13,873	- -	13,873	14,000	- -	14,000
Surfrazwah Canal	7,940	- -	- -	- -	10,342	- -	10,342	10,342	- -	10,342
Rorhi and Haiderabad Canal Survey	- -	3	- -	3	91	- -	91	94	- -	94
Karachi Collectorate:										
Western Nara	26,734	7,973	- -	7,973	13,436	- -	13,436	21,409	- -	21,409
Pinyari Canal	1,286	- -	- -	- -	1,245	- -	1,245	1,245	- -	1,245
Shikarpur Collectorate:										
Eastern Nara Works	140,473	3,515	- -	3,515	206,098	19,200	225,298	(a) 209,613	19,200	228,813
Sind Canal	- -	- -	- -	- -	10,751	- -	10,751	10,751	- -	10,751
Ghar and Branches	5,878	1,691	- -	1,691	14,120	- -	14,120	15,811	- -	15,811
Begari Canal	43,131	- -	8,420	8,420	30,299	35,456	65,755	30,299	43,876	74,175
Sukkur and Shahadadpur Canal	89,993	4,220	- -	4,220	48,006	43,032	91,038	52,226	43,032	95,258
Kushmur and Biraribund	67,276	31,012	- -	31,012	32,616	- -	32,616	63,628	- -	63,628
Jambro Canal	345	- -	- -	- -	432	- -	432	432	- -	432
Eastern Delta Survey	231	138	- -	138	- -	- -	- -	138	- -	138
Jerruck Canal Survey	- -	18	- -	18	- -	- -	- -	18	- -	18
	- -	67,352	39,524	106,876	720,010	635,119	1,355,129	787,362	674,643	1,462,005
Less,—Outlay from Contributions	- -	391	- -	391	1,125	- -	1,125	1,516	- -	1,516
Total Bombay £.	- -	66,961	39,524	106,485	718,885	635,119	1,354,004	785,846	674,643	1,460,489

(a) Include 99 *l.* and 1,255 *l.* outlay on repairs chargeable to Capital Account.

No. 54.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1876.

Item Number.	WORKS.	Estimated Cost of Work.	Expenditure in Year ended 31st March 1876.	Expenditure in previous Years.	Total Expenditure on each Work to end of 1875-76.
	CENTRAL INDIA.	£.	£.	£.	£.
1	Road from Jhansie to Nowgong, 48½ miles long, on an average width of 25 feet with bridges, having an aggregate waterway of feet	41,355	1,958	35,531*	37,489
2	Nowgong and Sutna road, 116 miles long, with bridges, having an aggregate waterway of feet. This road is a continuation of above road, and from Sutna it extends to Jubbulpore	80,379	8,110	57,088*	65,198
3	Gwalior and Jhansie road, 62 miles long, and of an average width of 25½ feet, with 142 bridges, having an aggregate waterway of 1,697 feet	32,506	524	34,104	34,628
4	Road from Saugor to Banda, 60 miles in length, in three sections; the 2nd Section from Matund to Chutterpoor, 19 miles with three bridges; 3rd Section from Chutterpoor to Oongur, 17 miles with five bridges, and the 4th Section from Oongur to Heerapore, 24 miles with road chowkies and a causeway *Note.*—The 1st Section of this road is under the Government of North Western Provinces.	38,731	42	33,955	33,997
5	Nowgong and Sreenuggur Loop Line, 20 miles long, on an average of 30 feet wide, with 48 bridges. (This road connects Nowgong with the Banda and Saugor road)	10,986	97	10,521	10,618
6	Sutna and Bela road, 23 miles, through the Rewah territory, with 47 bridges	11,950	4,323	3,916	8,239
7	Road from Mhow to Neemuch, 169 miles long, passing through the territories of Holkar, Scindia, Dhar, Jourah, Rutlam State, and Sillana State *Note.*—The northern portion of this road has been transferred to Rajpootana in 1872-73.	120,728	7,253	94,248	101,501
8	Road from Mhow dâk bungalow to Gambier river bridge on Mhow and Neemuch road	725	—a	724	723
9	Improvements and completion of Agra and Bombay road, 458 miles in length, on an average of 25 feet wide with 112 bridges, having an aggregate waterway of 13,028 feet, commencing in Central India at Jajow, 19 miles from the British cantonment at Agra. It runs through the Native States of Dholepore, Scindia, and Holkar, and terminates at Bhoregurh on the Khandeish boundary (*a*) This amount excludes the outlay on works forming portion of this road completed previous to 1862-63.	430,433	344	342,291	342,635
10	Road from Jhansie to Seepree, 61 miles long, on an average of 27 feet wide, with bridges over the Rivers Ungoory, Kusnai, Pahooj, and Sowrah, and a causeway over River Scinde	29,364	286	26,580	26,866
11	Indore, Mhow, and Khandwah road, length 91 miles, on an average 24 feet wide, with 25 bridges, having an aggregate waterway of 2,141 feet	99,456	186	82,714	82,900
12	Dewas and Ashta road, 25 miles long, passing through the territories of Scindia and Dewas	17,877	2,817	2,491	5,308
13	Dhar and Ghatta Billod road, 12 miles	7,866	4,112	2,188	6,300
14	Improvements to the 2nd Section, from Bhind to Chumbul river, of the Gwalior and Etawa road	4,767	2,808	1,051	3,859
15	Minor works estimated to cost 250 *l.* and under, each	- -	1,049	—	—
		—	33,908	—	—
16	Less Outlay from Contributions and Cess Funds included above	- -	11,380	—	—
	TOTAL CENTRAL INDIA £.	- -	22,528	—	—
	RAJPOOTANA:				
18	Agra and Ahmedabad road, consisting of subsidy to Jeypore State for construction of roads passing through that State, Kishengurh section of road from Jeypore frontier to Kishengurh frontier, 17 miles; Ajmere 1st Section from Kishengurh frontier to Ajmere, 12½ miles; Ajmere 2nd Section from Ajmere to Mungleawas, 16½ miles; Ajmere 3rd Section from Mungleawas to Beawr, 7½ miles; Burpass Section, 10 miles; Marwar 1st Section, 30 miles; Marwar 2nd Section, 26¾ miles; Marwar 3rd Section, 43¼ miles; Serohee 1st Section, 22½ miles; Serohee 2nd Section, 24 miles, with staging bungalows and bridges	130,690	813	77,394	78,207
19	Mhow and Nusseerabad road within Rajpootana agency, consisting of Ajmere section from Nusseerabad to Kharee River crossing, 27 miles, Meywar 1st Section from Kharee River crossing to Bheelwarra, 40 miles; Meywar 2nd, 3rd and Tonk Sections from Bheelwarra to Nianuggur village; Meywar Section fair-weather roads and permanent roadway passing through the territories of Scindia, Jowrah, and Holkar, with bridges and staging bungalows	121,289	212	74,019	74,231
20	Links of Mhow and Nusseerabad road, *viâ* Sreenuggur link on the North, Deolee link line on the South, and Oodeypore link line on the West	41,558	826	27,824†	28,650
21	Other Works estimated to cost 1,000 *l.* and under, each	- -	944	—	—
	TOTAL RAJPOOTANA £.	—	2,795	—	—

* These roads were previously shown together. The difference between the amount shown in the accounts of 1874-75, as expenditure thereon to the end of that year, and the total of the two sums here brought forward, results from certain minor works being now debited to the roads.

† The corresponding amount shown in the accounts of 1874-75 erroneously included outlay from contributions, which is now excluded.

No. 54.—Detailed Account of Expenditure from Imperial Funds on Roads and other Works of Communication, for the Year ended 31st March 1876—*continued.*

Item Number.	WORKS.	Estimated Cost of Work.	Expenditure in Year ended 31st March 1876.	Expenditure in previous Years.	Total Expenditure on each Work to end of 1875-76.
	COORG:	£.	£.	£.	£.
22	Road from Bangalore to Mangalore *viâ* Mercara, with branches northward - -	- -	340	18,683*	19,023
23	Road from Bangalore to Cannanore - - - - - - - - - -	- -	7,249	27,759†	35,008
	Total Coorg - - - £.	—	7,589	- -	—
	INSPECTOR GENERAL, MILITARY WORKS.				
26	Works connected with experimental steam train for postal purposes, Rawulpindee -	6,929	951	6,009‡	6,960
27	Other works estimated to cost 1,000 *l.* and under, each - - - - - -	- -	126	- -	—
	Total Inspector General, Military Works - - - £.	—	1,077	—	—

* The difference between this amount and that corresponding with it in the accounts of 1874-75, is due to certain minor works being now debited to the road.
† The sum corresponding with this in the Accounts of 1874-75 was erroneous, the correct amount is here brought forward.
‡ Shown against Postal Department in the Civil Accounts of previous years.

No. 55—DETAILED ACCOUNT of Expenditure from Imperial Funds on Repairs to Roads and other Works of Communication, for the Year ended 31st March 1876.

WORKS.	Expenditure in Year ended 31st March 1876.
RAJPOOTANA.	£.
Agra and Ahmedabad Road - - - -	6,920
Mhow and Nusseerabad Road - - - -	4,161
Mount Aboo Roads - - - - - -	975
Roads in Nusseerabad Cantonment - - -	327
Minor repairs estimated to cost 250*l.* and under, each - - - - - - - - - -	192
Total Rajpootana - - - £.	12,575
COORG.	
Bangalore-Mangalore Road, 82 miles - - -	2,504
Bangalore-Cannanore Road, 78½ miles - - -	2,595
	5,099
Deduct, Expenditure against Local Fund Grant-in-Aid - - - - - -	1,128
Total Coorg - - - £.	3,971
PUNJAB.	
Minor Works - - - - - - - -	800
GRAND TRUNK ROAD.	
Repairs and Maintenance of Grand Trunk Road:	
Open Line Division - - - - -	6,583
Chenab Division - - - - - -	3,846
	10,429
Deduct, Expenditure met from Deposits, being a debit to Public Works Department, Punjab - - - - - -	9,059
Total Grand Trunk Road - - - £.	1,370

WORKS.	Expenditure in Year ended 31st March 1876.
CENTRAL INDIA.	£.
Agra and Bombay Road - - - - -	17,031
Mhow and Neemuch Road - - - -	1,589
Indore, Mhow, and Khundwa Road - - -	5,297
Dewas and Oojein Road - - - - -	511
Jhansie and Gwalior Road - - - - -	2,239
Jhansie and Seepree Road - - - - -	419
Jhansie and Cawnpore Road - - - -	663
Jhansie and Nowgong Road - - - -	1,183
Banda and Saugor Road - - - - -	1,270
Fort Road - - - - - - - - -	666
Seepree Loop Line - - - - - -	208
Nowgong and Srinaggur Loop Line - - -	171
Nowgong and Kalingur - - - - -	18
Sutna and Bela Road - - - - - -	59
Nowgong and Sutna Road - - - - -	767
Agra and Morar Loop Line - - - -	469
Minor repairs estimated to cost 250*l.* and under, each.	165
	33,086
Less Outlay from Contributions - -	6,475
Total - - - £.	26,611
INSPECTOR GENERAL, MILITARY WORKS.	
Repairs to steam train buildings - - - -	28

No. 56.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1876.

Item Number.	WORKS.	Estimated Cost of Work.	Expended in Year ended 31st March 1876.	Expenditure in previous Years.	Total Expenditure on each Work to end of 1875-76.
	PORT BLAIR.	£.	£.	£.	£.
	Works estimated to cost 1,000 *l.* and under, each	- -	251	—	—
	BRITISH BURMAH.				
	Oyster Reef Lighthouse	58,270	7,932	49,881*	57,013
	BENGAL.				
	Works estimated to cost 1,000 *l.* and under, each	- -	—98	—	—
	MADRAS.				
	Coal-boring operations at Bedadanur	650	324	255	579
	Coal-boring operations at Nandigawa	- -	—7	143	136
	Lighthouse at Cape Comorin	3,120	—4	366	362
	Minor works	- -	115	—	—
	TOTAL £.	- -	428	—	—
	BOMBAY.				
	Harbour Works, Kurrachee:				
	Main works	430,889	1	405,865	405,866
	Bar dredging	38,163	1,987	34,221	36,208
	Dredging the mouth of the upper channel leading to native jetty	917	900	- -	900
	Improvements to new channel	868	267	- -	267
	Improving the channel lying alongside the north and north-west walls of the native jetty	419	165	274	439
	TOTAL £.	471,256	3,320	440,360	443,680

* The expenditure of previous years was debited to Provincial Services.

No. 57.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1876.

PROVINCES.	Inland Improvements.		Aid to Marine Navigation.			TOTAL.
	Improvements to Towns.	Water Supply.	Harbours.	Lighthouses.	Obelisks.	
	£.	£.	£.	£.	£.	£.
British Burmah	- -	- -	- -	292	- -	292
Bengal	- -	- -	- -	368	101	469
Madras	- -	- -	- -	262	- -	262
Bombay	- -	- -	2,339	184	- -	2,523
TOTAL £.	- -	- -	2,339	1,106	101	3,546

No. 58.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

	General and Political.					
	Military Works.	Central India.	Coorg.	Hydrabad.	Port Blair.	
DIRECTION.	£.	£.	£.	£.	£.	
Chief Engineer and Secretariat.						
Inspector general and assistant	4,685	—	—	—	—	1
Chief engineer and assistants	3,856	3,446	- -	- -	- -	2
Upper subordinates	—	—	—	—	—	3
Office establishment	3,956	1,612	380	- -	- -	4
Travelling allowances	493	122	- -	- -	- -	5
Contingencies	453	126	- -	- -	- -	6
TOTAL £.	13,443	5,306	380	- -	- -	7
Superintending Engineers.						
Superintending engineers and assistants	16,886	- -	- -	946	- -	8
Upper subordinates	—	—	—	—	—	9
Office establishment	4,249	- -	- -	450	- -	10
Travelling allowances	1,474	- -	- -	8	- -	11
Contingencies	1,394	- -	- -	70	- -	12
Local allowances	- -	- -	- -	- -	- -	13
TOTAL £.	24,003	- -	- -	1,474	- -	14
TOTAL DIRECTION £.	37,446	5,306	380	1,474	- -	15
CONSTRUCTION.						
Engineer establishment consisting of executive and assistant engineers	65,299	9,381	570	3,508	587	16
Upper subordinates consisting of sub-engineers, supervisors, and overseers	22,172	3,913	414	816	1,038	17
Lower subordinates consisting of sub-overseers and sub-surveyors	5,222	1,915	290	174	- -	18
Petty establishment	4,028	1,482	100	223	72	19
Office establishment, including accountants	17,703	1,808	377	1,387	708	20
Medical establishment	- -	- -	- -	- -	- -	21
Local allowances	- -	- -	- -	- -	- -	22
Travelling allowances	9,381	3,528	952	265	45	23
Contingencies	4,310	702	25	189	17	24
Special allowances	- -	- -	- -	- -	334	25
TOTAL CONSTRUCTION £.	128,115	22,729	2,728	6,562	2,801	26
ACCOUNTS.						
Examiners, and deputy and assistant examiners	2,520	861	- -	417	- -	27
Accountants	3,732	1,334	- -	277	96	28
Clerks and office servants	1,299	277	180	136	- -	29
Travelling allowances	162	201	- -	28	- -	30
Contingencies	634	96	- -	48	- -	31
Local allowances	- -	- -	- -	- -	- -	32
TOTAL ACCOUNTS £.	8,347	2,769	180	906	96	33
Collection of revenue	- -	- -	- -	- -	- -	34
Conservancy, police, and navigation establishments	—	—	—	—	—	35
Civil Engineering College, Roorkee	—	—	—	—	—	36
TOTAL AMOUNT AUDITED £.	173,908	30,804	3,288	8,942	2,897	37
Add—Charges of previous year disbursed in 1875-76	143	—	—	—	—	38
	174,051	30,804	3,288	8,942	2,897	39
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	32	99	68	- -	- -	40
GRAND TOTAL £.	174,019	30,705	3,220	8,942	2,897	41
Distribution of Grand Total to the several Funds concerned.						
Imperial Funds, Ordinary :						
Buildings and roads	174,019	28,197	3,014	8,942	2,897	42
Irrigation	- -	- -	- -	- -	- -	43
Civil Engineering College	—	—	—	—	—	44
Collieries	- -	- -	- -	- -	- -	45
Provincial services	- -	- -	- -	- -	- -	46
Irrigation, extraordinary	—	—	—	—	—	47
Contributions, local funds, deposits, &c.	- -	2,508	206	- -	- -	48
TOTAL £.	174,019	30,705	3,220	8,942	2,897	49

* Represents total amount paid, not total amount audited.

† Thus made up—Warrora Colliery - - - - £. 3,215
Satpura Coal exploration - - 522
3,737.

PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1876.

	Rajpootana.			Oudh.	Central Provinces.	British Burmah.	Assam.
	Public Works.	Irrigation.	Total.				
	£.	£.	£.	£.	£.	£.	£.
1	—	—	—	—	—	—	—
2	- - -	- - -	- - -	- - -	3,358	4,016	—
3	—	—	—	—	—	—	—
4	- - -	- - -	- - -	- - -	2,283	1,954	—
5	- - -	- - -	- - -	- - -	340	224	—
6	- - -	- - -	- - -	- - -	660	235	—
7	- - -	- - -	- - -	- - -	6,641	6,429	—
8	4,291	526	4,827	2,019	- - -	- - -	2,233
9	—	—	—	—	—	—	—
10	1,042	130	1,172	2,223	- - -	- - -	932
11	410	51	461	61	- - -	- - -	95
12	516	65	581	85	- - -	- - -	150
13	- - -	- - -	- - -	- - -	- - -	- - -	241
14	6,259	782	7,041	4,388	- - -	- - -	3,651
15	6,259	782	7,041	4,388	6,641	6,429	3,651
16	5,813	1,581	7,394	10,203	10,274	14,619	7,934
17	1,482	351	1,833	1,678	5,675	6,339	2,209
18	697	388	1,085	1,307	1,619	2,200	929
19	533	149	682	292	791	806	1,217
20	1,329	461	1,790	3,405	3,963	3,710	2,532
21	- - -	- - -	- - -	- - -	260	—	—
22	- - -	- - -	- - -	- - -	- - -	- - -	2,830
23	1,455	640	2,095	2,394	3,691	4,143	2,944
24	411	130	541	654	823	797	482
25	—	—	—	—	—	—	—
26	11,720	3,700	15,420	19,933	27,096	32,614	21,077
27	960	121	1,081	812	1,375	1,860	660
28	1,070	134	1,204	739	1,563	1,385	976
29	243	30	273	646	627	588	285
30	60	7	67	28	123	161	136
31	255	33	288	73	320	176	138
32	- - -	- - -	- - -	- - -	- - -	- - -	410
33	2,588	325	2,913	2,298	4,008	4,170	2,605
34	- - -	- - -	- - -	- - -	118	—	—
35	—	—	—	—	—	—	—
36	—	—	—	—	—	—	—
37	20,567	4,807	25,374	*26,619	37,863	*43,213	27,333
38	—	—	—	—	—	—	—
39	20,567	4,807	25,374	26,619	37,863	43,213	27,333
40	1,118	- - -	1,118	- - -	1,983	2,318	—
41	19,449	4,807	24,256	26,619	35,880	40,895	27,333
42	18,936	- - -	18,936	1,182	10,164	9,476	1,276
43	- - -	4,807	4,807	- - -	- - -	7,950	—
44	—	—	—	—	—	—	—
45	- - -	- - -	- - -	- - -	†3,737	—	—
46	- - -	- - -	- - -	12,938	21,979	20,066	26,035
47	—	—	—	—	—	—	—
48	513	- - -	513	‡12,499	- - -	3,403	22
49	19,449	4,807	24,256	26,619	35,880	40,895	27,333

‡ Excludes 15 *l.*, being outlay on Establishment from Municipal Funds.

No. 58.—Detailed Account of Expenditure on Establishments of the

	Bengal.			North Western Provinces.			
	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	
	£.	£.	£.	£.	£.	£.	
DIRECTION.							
Chief Engineer and Secretariat.							
Inspector General and assistant	- -	- -	- -	- -	- -	- -	1
Chief Engineer and assistants	5,202	4,466	9,668	13,181	4,952	18,133	2
Upper subordinates	- -	- -	- -	- -	- -	- -	3
Office establishment	7,247	2,853	10,100	4,467	2,955	7,422	4
Travelling allowances	164	209	373	2,160	691	2,851	5
Contingencies	693	633	1,326	1,104	1,092	2,196	6
Presidency and local allowances	572	10	582	- -	- -	- -	7
Presidency house-rent	115	233	348	- -	- -	- -	8
TOTAL £.	13,993	8,404	22,397	20,912	9,691	30,602	9
Superintending Engineer.							
Superintending engineers and assistants	9,086	8,046	17,132	- -	8,159	8,159	10
Upper subordinates	- -	- -	- -	- -	- -	- -	11
Office establishments	3,543	3,555	7,098	- -	2,081	2,081	12
Travelling allowances	707	348	1,055	- -	786	786	13
Contingencies	656	606	1,262	- -	243	243	14
Local allowance	78	- -	78	- -	- -	- -	15
Presidency house-rent	157	150	307	- -	- -	- -	16
TOTAL £.	14,227	12,705	26,932	- -	11,269	11,269	17
TOTAL DIRECTION £.	28,220	21,109	49,329	20,912	20,959	41,871	18
CONSTRUCTION.							
Engineer establishment, consisting of executive and assistant engineers	46,992	39,896	86,888	34,681	50,477	85,158	19
Upper subordinates, consisting of sub-engineers, supervisors, and overseers	24,520	22,430	46,950	9,623	8,846	18,469	20
Lower ditto	3,995	5,646	9,641	2,910	7,191	10,101	21
Petty establishment	2,038	4,734	6,772	1,206	3,487	4,693	22
Office establishment, including accountants	12,998	11,135	24,133	8,710	11,058	19,768	23
Medical establishment	- -	1,856	1,856	- -	1,536	1,536	24
Presidency and local allowances	2,264	571	2,835	- -	- -	- -	25
Travelling allowances	14,705	14,457	29,162	9,018	11,594	20,612	26
Presidency house-rent	931	238	1,169	- -	- -	- -	27
Contingencies	2,703	2,188	4,891	1,990	2,993	4,983	28
Special allowances	- -	- -	- -	- -	- -	- -	29
TOTAL CONSTRUCTION £.	111,146	103,151	214,297	68,138	97,182	165,320	30
ACCOUNTS.							
Examiners and deputy and assistant examiners	3,696	- -	3,696	1,911	1,860	3,771	31
Accountants	6,414	- -	6,414	2,492	2,631	5,123	32
Clerks and office servants	2,884	- -	2,884	1,045	615	1,660	33
Travelling allowances	421	- -	421	169	26	195	34
Contingencies	328	- -	328	175	72	247	35
Local allowances	899	- -	899	- -	- -	- -	36
Presidency house-rent	501	- -	501	- -	- -	- -	37
TOTAL ACCOUNTS £.	15,143	- -	15,143	5,792	5,204	10,996	38
Collection of revenue	6,410	4,571	10,981	- -	27,981	27,981	39
Conservancy, police, and navigation establishments	- -	1,836	1,836	3,112	3,709	6,821	40
Civil Engineering College, Roorkee	- -	- -	- -	*17,366	- -	17,366	41
TOTAL AMOUNT AUDITED £.	160,919	130,667	291,586	115,320	155,035	270,355	42
Add—Charges of previous year disbursed in 1875–76, and charges for establishment for works executed by other departments	- -	- -	- -	- -	- -	- -	43
	160,919	130,667	291,586	115,320	155,035	270,355	44
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	312	2,449	2,761	1,444	- -	1,444	45
GRAND TOTAL £.	160,607	128,218	288,825	113,876	155,035	268,911	46
Distribution of Grand Total to the several Funds concerned:—							
Imperial Funds, Ordinary:							
Buildings and roads	16,093	- -	16,093	3,746	- -	3,746	47
Irrigation	7,376	44,079	51,455	- -	95,191	95,191	48
Civil Engineering College	- -	- -	- -	18,234	- -	18,234	49
Co lieries	- -	- -	- -	- -	- -	- -	50
Provincial services	109,734	- -	109,734	35,588	- -	35,588	51
Irrigation, extraordinary	- -	84,139	84,139	- -	59,544	59,544	52
Contributions, local funds, deposits, &c.	27,404	- -	27,404	54,189	- -	54,189	53
Light railways	- -	- -	- -	2,119	- -	2,119	54
Local loans	- -	- -	- -	- -	- -	- -	55
TOTAL £.	160,607	128,218	288,825	113,876	155,035	268,911	56

* Exclusive of 868 *l.*, share of Provincial Establishment.

Public Works Department during the Year ended 31st March 1876—*continued.*

	Punjab and Grand Trunk Road.			Madras.			Bombay.			Total.		
	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	- -	- -	- -	- -	- -	- -	- -	- -	- -	4,685	- -	4,685
2	4,813	4,925	9,738	6,086	2,672	8,758	5,109	3,961	9,070	49,067	20,976	70,043
3	- -	- -	- -	- -	- -	- -	412	192	604	412	192	604
4	4,401	3,535	7,936	4,255	631	4,886	5,712	727	6,439	36,267	10,701	46,968
5	333	454	787	22	75	97	49	563	612	3,907	1,992	5,899
6	629	374	1,003	388	140	528	327	174	501	4,615	2,413	7,028
7	- -	- -	- -	- -	- -	- -	- -	- -	- -	572	10	582
8	- -	- -	- -	- -	- -	- -	- -	- -	- -	115	233	348
9	10,176	9,288	19,464	10,751	3,518	14,269	11,609	5,617	17,226	99,640	36,517	136,157
10	7,562	10,047	17,609	30,112	- -	30,112	9,549	2,356	11,905	82,684	29,144	111,828
11	- -	201	201	- -	- -	- -	1,896	16	1,912	1,896	217	2,113
12	1,650	3,194	4,844	9,281	- -	9,281	2,815	928	3,743	26,185	9,888	36,073
13	409	734	1,143	3,379	- -	3,379	1,260	196	1,456	7,803	2,115	9,918
14	381	615	996	1,152	- -	1,152	177	81	258	4,581	1,610	6,191
15	- -	- -	- -	- -	- -	- -	- -	- -	- -	319	- -	319
16	- -	- -	- -	- -	- -	- -	- -	- -	- -	157	150	307
17	10,002	14,791	24,793	43,924	- -	43,924	15,697	3,577	19,274	123,625	43,124	166,749
18	20,178	24,079	44,257	54,675	3,518	58,193	27,306	9,194	36,500	223,265	79,641	302,906
19	24,419	43 550	67,969	37,522	- -	37,522	49,890	20,617	70,507	321,692	156,121	477,813
20	3,837	12,188	16,025	32,624	- -	32,624	29,148	8,470	37,618	145,488	52,285	197,773
21	3,239	5,664	8,903	96	- -	96	5,807	2,136	7,943	30,400	21,025	51,425
22	1,437	8,094	9,531	5,169	- -	5,169	1,764	1,628	3,392	21,158	18,092	39,250
23	6,000	10,314	16,314	18,828	- -	18,828	17,879	6,641	24,520	101,337	39,609	140,946
24	- -	2,444	2,444	- -	- -	- -	- -	308	308	260	6,144	6,404
25	- -	- -	- -	- -	- -	- -	- -	- -	- -	5,094	571	5,665
26	6,902	10,945	17,847	19,259	- -	19,259	14,324	8,947	23,271	93,006	46,583	139,589
27	- -	- -	- -	- -	- -	- -	- -	- -	- -	931	238	1,169
28	1,360	2,524	3,884	1,757	- -	1,757	1,772	1,296	3,068	17,992	9,131	27,123
29	- -	- -	- -	- -	- -	- -	- -	- -	- -	334	- -	334
30	47,194	95,723	142,917	115,255	- -	115,255	120,584	50,043	170,627	737,692	349,799	1,087,491
31	1,073	1,884	2,957	3,652	- -	3,652	3,214	- -	3,214	23,011	3,865	26,876
32	1,660	3,415	5,075	8,444	- -	8,444	7,293	- -	7,293	37,475	6,180	43,655
33	1,086	1,408	2,494	2,491	- -	2,491	2,880	- -	2,880	14,667	2,053	16,720
34	92	162	254	61	- -	61	431	- -	431	2,073	195	2,268
35	125	220	345	381	- -	381	211	- -	211	2,960	325	3,285
36	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,309	- -	1,309
37	- -	- -	- -	- -	- -	- -	- -	- -	- -	501	- -	501
38	4,036	7,089	11,125	15,029	- -	15,029	14,029	- -	14,029	81,996	12,618	94,614
39	- -	17,433	17,433	- -	- -	- -	- -	1	1	6,528	49,986	56,514
40	- -	360	360	- -	10,616	10,616	- -	- -	- -	3,112	16,521	19,633
41	- -	- -	- -	- -	- -	- -	- -	- -	- -	17,366	- -	17,366
42	71,408	144,684	216,092	184,959	14,134	199,093 *	161,919	59,238	221,157	1,069,959	508,565	1,578,524
43	13,764	- -	13,764	- -	- -	- -	2,881	139	3,020	16,788	139	16,927
44	85,172	144,684	229,856	184,959	14,134	199,093	164,800	59,377	224,177	1,086,747	508,704	1,595,451
45	- -	- -	- -	- -	- -	- -	2,588	2,804	5,392	9,962	5,253	15,215
46	85,172	144,684	229,856	184,959	14,134	199,093	162,212	56,573	218,785	1,076,785	503,451	1,580,236
47	7,146	- -	7,146	17,355	- -	17,355	42,678	- -	42,678	345,121	- -	345,121 *d*
48	- -	82,329	82,329	58,043	12,071	70,114	4,432	47,474	51,906	77,801	286,251	364,052 *e*
49	- -	- -	- -	- -	- -	- -	- -	- -	- -	18,234	- -	18,234
50	- -	- -	- -	- -	- -	- -	- -	- -	- -	3,737	- -	3,737
51	50,049	- -	50,049	52,861	- -	52,861	96,344	- -	96,344	425,594	- -	425,594
52	- -	43,730	43,730	13,014	- -	13,014	- -	9,099	9,099	13,014	196,512	209,526
53	27,977	18,625	46,602	43,686	2,063	45,749†	16,541 ‡	- -	16,541	188,948	20,688	209,636
54	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,119	- -	2,119
55	- -	- -	- -	- -	- -	- -	2,217	- -	2,217	2,217	- -	2,217
56	85,172	144,684	229,856	184,959	14,134	199,093	162,212	56,573	218,785	1,076,785	503,451	1,580,236

* Represents total amount paid, not total amount audited. † Excludes 14,751 *l.* expended on petty establishment, debitable purely to local funds.
‡ Excludes 5,630 *l.*, being charge for establishment employed on purely local works.

(*d*) Thus made up—

	£.
Military - - - -	275,798
Other services - - -	87,557
	£. 363,355
As above - - - -	345,121
Civil Engineering College -	18,234
	£. 363,355

(*e*) Capital - - - - - - - - - - 75,015
Revenue - - - - - - 218,139
Ordinary agricultural work - - - 70,898
£. 364,05

No. 59.—DETAILED ACCOUNT of EXPENDITURE on

DETAILS.	GENERAL AND POLITICAL.					RAJPOOTANA.			OUDH.			CENTRAL PROVINCES.			BRITISH BURMAH.			
	Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	
NEW SUPPLIES.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Surveying and mathematical instruments	281	12	6	9	27	26	–	26	62	–	62	95	–	95	597	–	597	1
Machinery, including navigation plant	–	–	–	2,230	261	–	–	–	–	–	–	–	–	–	1,700	–	1,700	2
Tools	3,587	931	93	1,565	182	336	59	395	559	–	559	447	–174	273	Included under Plant.	155	155	3
Plant	3,014	–	–	213	–	229	–	229	–	–	–	1,837	–	1,837	840	–	840	4
Office furniture	400	51	2	66	–	110	48	158	58	–	58	52	–	52	35	–	35	5
Camp equipage	–	–	–	–	–	–	–	–	71	–	71	–	–	–	22	–	22	6
Live-stock	73	–	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	7
Rolling-stock for railways of canals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	8
Miscellaneous	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	9
TOTAL NEW SUPPLIES £.	7,355	994	106	4,083	470	701	107	808	750	–	750	2,431	–174	2,257	3,194	155	3,349	10
Repairs and carriage from place to place	2,667	453	–	372	105	125	132	257	66	–	66	393	–	393	431	–	431	11
	10,022	1,447	106	4,455	575	826	239	1,065	816	–	816	2,824	–174	2,650	3,625	155	3,780	12
Add—																		
Contribution for work executed by P. N. S. Railway on Jhelum and Lahore road	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	13
	10,022	1,447	106	4,455	575	826	239	1,065	816	–	816	2,824	–174	2,650	3,625	155	3,780	14
Deduct—																		
Write-back from tools and plant to stock	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	15
TOTAL £.	10,022	1,447	106	4,455	575	826	239	1,065	816	–	816	2,824	–174	2,650	3,625	155	3,780	16
DISTRIBUTION OF TOTAL.																		
Ordinary Imperial Public Works	10,022	1,447	106	3,840	575	–	–	827	–	–	–	–	–	* 2,583		–	6	17
Irrigation:																		
Capital, extraordinary	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	18
Capital, ordinary	–	–	–	–	–	–	–	109	–	–	–	–	–	–174	–	–	142	19
Revenue	–	–	–	–	–	–	–	117	–	–	–	–	–	–	–	–	13	20
Ordinary agricultural works	–	–	–	–	–	–	–	12	–	–	–	–	–	–	–	–	–	21
Debited to Native States	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	22
Provincial services	–	–	–	615	–	–	–	–	–	–	779	–	–	241	–	–	2,193	23
Local	–	–	–	–	–	–	–	–	–	–	37	–	–	–	–	–	1,426	24
Famine Relief Works	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	25
TOTAL £.	10,022	1,447	106	4,455	575	–	–	1,065	–	–	816	–	–	2,650	–		3,780	26

* Thus made up—Buildings and roads £. 151
Coal operations 2,432
2,583

Tools and Plant for the Year ended 31st March 1876.

	Assam.	Bengal.			North Western Provinces.			Punjab.			Madras.	Bombay.			Total.		
	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	163	531	–	531	881	–	881	152	–	152	772	1,074	1,837	2,911	4,688	1,837	6,525
2	289	3,253	4,920	8,173	550	703	1,253	280	21	301	1,148	–	578	578	9,711	6,222	15,933
3	1,232	818	–	818	979	–	979	580	–	580	5,872	4,991	1,919	6,910	22,172	1,959	24,131
4	267	–	–	–	–	86	86	139	26	165	9,630	1,252	267	1,519	17,421	379	17,800
5	77	176	–	176	770	–	770	264	–	264	836	218	436	654	3,115	484	3,599
6	9	–	–	–	277	–	277	2	–	2	—19	127	53	180	489	53	542
7	115	–	–	–	–	–	–	–	–	–	–	–	–	–	193	–	193
8	–	–	–	–	–	986	986	–	21,146	21,146	–	–	–	–	–	22,132	22,132
9	–	–	15,928	15,928	–	13,682	13,682	–	22,721	22,721	–	–	–	–	–	52,331	52,331
10	2,152	4,778	20,848	25,626	3,457	15,457	18,914	1,417	43,914	45,331	18,239	7,662	5,090	12,752	57,789	85,397	143,186
11	488	1,184	–	1,184	668	10,304	10,972	503	5,045	5,548	9,203	1,960	426	2,386	18,618	15,907	34,525
12	2,640	5,962	20,848	26,810	4,125	25,761	29,886	1,920	48,959	50,879	27,442	9,622	5,516	15,138	76,407	101,304	177,711
13	–	–	–	–	–	–	–	170	–	170	–	–	–	–	170	–	170
14	2,640	5,962	20,848	26,810	4,125	25,761	29,886	2,090	48,959	51,049	27,442	9,622	5,516	15,138	76,577	101,304	177,881
15	–	–	–	–	–	–	–	—2,334	–	—2,334	–	–	–	–	—2,334	–	—2,334
16	2,640	5,962	20,848	26,810	4,125	25,761	29,886	—244	48,959	48,715	27,442	9,622	5,516	15,138	74,243	101,304	175,547
17	–	–	–	85	–	–	783	–	–	–	2,446	–	–	2,639	–	–	25,359
18	–	–	–	18,343	–	–	22,173	–	–	31,247	3,985	–	–	830	–	–	76,578
19	–	–	–	273	–	–	946	–	–	1,884	467	–	–	3,917	–	–	7,564
20	–	–	–	1,163	–	–	2,068	–	–	1,555	7,251	–	–	577	–	–	12,744
21	–	–	–	1,069	–	–	575	–	–	–	1,833	–	–	192	–	–	3,681
22	–	–	–	–	–	–	–	–	–	14,273	–	–	–	–	–	–	14,273
23	2,640	–	–	5,341	–	–	1,479	–	–	—244	7,749	–	–	4,425	–	–	25,218
24	–	–	–	–	–	–	1,862	–	–	–	3,711	–	–	2,558	–	–	9,594
25	–	–	–	536	–	–	–	–	–	–	–	–	–	–	–	–	536
26	2,640	–	–	26,810	–	–	29,886	–	–	48,715	27,442	–	–	15,138	–	–	175,547

† Excludes 30 *l.* expended from municipal funds.

No. 60.—ABSTRACT ACCOUNT of the RECEIPTS and EXPENDITURE for STATE RAILWAYS included in the Abstract of REVENUE and ORDINARY EXPENDITURE of INDIA, for the Year ended 31st March 1876.

	Amount.	Total.
RECEIPTS.		
STATE RAILWAYS.	£.	£.
Gross Traffic Receipts from the:		
Calcutta and South Eastern Railway	10,486	
Nulhattee	7,178	
Rajpootana	203,102	
Holkar	38,349	
Wardah Valley	2,936	
Punjab, Northern	22,657	
Tirhoot	4,804	
		289,512
GRAND TOTAL £.		289,512
EXPENDITURE.		
STATE RAILWAYS.		
Working Expenses:		
Calcutta and South Eastern Railway	9,303	
Nulhattee	7,936	
Rajpootana	119,638	
Holkar	35,715	
Wardah Valley	3,150	
Punjab, Northern	13,737	
Tirhoot	4,006	
		193,485
Capital Outlay:		
Punjab, Northern	598	
Western Rajpootana	13,569	
Assam Extension Survey (Northern Bengal)	1,164	
Hubli and Karwar	59	
Kosi Extension Survey (Tirhoot Railway)	280	
Rangoon and Sittang Valley Railway Survey	5,558	
		21,228
GRAND TOTAL £.		214,713

No. 60 A.—ABSTRACT ACCOUNT of the CHARGES for LAND and SUPERVISION of GUARANTEED RAILWAYS, for the Year ended 31st March 1876.

	Amount.	Total.	Grand Total.
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS:	£.	£.	
Madras:			
Madras Railway	216		
South Indian Railway	36,247		
		36,463	
Bombay:			
Great Indian Peninsula Railway	1,932		
Bombay, Baroda, and Central India Railway	2,318		
		4,250	
Bengal:			
East Indian Railway	6,047		
Eastern Bengal Railway	1,713		
		7,760	
Carried forward £.		48,473	

No. 60 A.—ABSTRACT ACCOUNT of the CHARGES for LAND and SUPERVISION of GUARANTEED RAILWAYS, for the Year ended 31st March 1876—*continued.*

	Amount.	Total.	Grand Total.
Compensation for Land taken for the following Railways—*continued.*	£.	£.	£.
Brought forward - - -	- -	48,473	
Punjab:			
Scinde, Punjab, and Delhi Railway - -	50		
		50	
Oudh:			
Oudh and Rohilkund Railway - - -	820		
		820	
North Western Provinces:			
Scinde, Punjab, and Delhi Railway - -	6,168		
		6,168	
Deduct Sale Proceeds of Land, the Original Cost of which was treated as a Charge under Compensation for Land for Guaranteed Railways:		55,511	
South Indian Railway - - - - - -	1,557		
Bombay, Baroda, and Central India Railway -	1,000		
East Indian Railway - - - - -	15,910		
Eastern Bengal Railway - - - -	2,636		
Oudh and Rohilkund Railway - - -	3,443		
		24,546	
			30,965
ESTABLISHMENT.			
Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances, and Contingencies:			
Madras - - - - - - - - -	6,129		
Bombay - - - - - - - -	9,104		
Bengal - - - - - - - - -	9,182		
Punjab - - - - - - - - -	6,492		
Oudh - - - - - - - - -	5,206		
		36,113	
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:			
Madras - - - - - - - - -	2,915		
Bombay - - - - - - - -	4,307		
Bengal - - - - - - - - -	4,492		
Punjab - - - - - - - - -	2,263		
Oudh - - - - - - - - -	1,247		
		15,224	
Secretary Railway Transport Committee and his Establishment:			
Punjab - - - - - - - - -	130		
		130	
Civil Establishment:			
Madras - - - - - - - - -	81		
		81	
Railway Demarcation Establishment, Officer in Charge, and his Establishment:			
Bombay - - - - - - - -	424		
Central Provinces - - - - - -	81		
		505	
MISCELLANEOUS.			
Deputation Allowance of Officer employed on Special Duty for Cooling Railway Carriages:			
Bengal - - - - - - - - -	254		
Charges incurred in the North Western Provinces in connection with the Committee appointed to inquire into the Cause of the Decrease of the Traffic on the East Indian Railway:			
Bengal - - - - - - - - -	41		
		295	
			52,348
	GRAND TOTAL - - - £.		83,313

No. 61. ACCOUNT showing the ADDITIONS to PERMANENT DEBT and PERMANENT DEBT DISCHARGED during the Year ended 31st March 1876, and the Amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1875.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1876.
IN INDIA.							
LOANS BEARING INTEREST.	£.	£.	£.	£.	£.	£.	£.
5½ per Cent. Loan of 1859–60	10,200,670	1,000	- -	10,201,670	- -	- -	10,201,670
4½ „ Transfer Loan of 1870	1,834,590	- -	1,200	1,835,790	- -	- -	1,835,790
4½ „ „ 1871	221,900	- -	- -	221,900	- -	- -	221,900
4½ „ „ 1872	13,079,850	- -	850	13,080,700	1,570	- -	13,079,130
4 „ Loan of 1824–25	31,808	- -	- -	31,808	- -	- -	31,808
4 „ „ 1828–29	10,741	- -	- -	10,741	1	10	10,730
4 „ „ 1832–33	1,308,875	3	- -	1,308,878	631	58,241	1,250,006
4 „ „ 1835–36	3,207,850	- -	- -	3,207,850	780	62,280	3,144,790
4 „ „ 1842–43	14,438,790	- -	111,630	14,550,420	150	77,640	14,472,630
4 „ „ 1854–55	6,746,150	2,550	- -	6,748,700	- -	134,980	6,613,720
4 „ Transfer Loan, 1st May 1865	14,457,845	*2,585,516	322,241	17,365,602	- -	64,850	17,300,752
4 „ „ 22nd April 1854	1,257,980	- -	- -	1,257,980	21	19,520	1,238,439
3½ „ Loan of 1853–54	65,200	- -	- -	65,200	- -	- -	65,200
4½ „ „ for Indore State Railway	780,000	110,000	- -	890,000	- -	- -	890,000
5 „ Debenture Loan of 1867–68	1,095,900	- -	- -	1,095,900	- -	- -	1,095,900
4 „ Promissory Notes for Mysore Family	269,530	- -	- -	269,530	4	16,350	253,176
4 „ Maharajah Sindiah for State Railway	750,000	250,000	- -	1,000,000	- -	- -	1,000,000
TOTAL DEBT in INDIA bearing Interest - - £.	69,757,679	2,949,069	435,921	73,142,669	3,157	433,871	72,705,641
LOANS NOT BEARING INTEREST.							
5 per Cent. Loan of 1856–57	58,730	350	- -	59,080	16,350	850	41,880
5 „ „ 1825–26	6,240	- -	- -	6,240	- -	- -	6,240
5 „ „ 1841–42	1,590	- -	- -	1,590	- -	- -	1,590
5 „ „ 1854–55, for Public Works	16,440	- -	- -	16,440	6,890	1,200	8,350
Treasury Bills at 2½ pies per cent. per diem	9,280	- -	- -	9,280	- -	- -	9,280
TOTAL DEBT in INDIA not bearing Interest - - £.	92,280	350	- -	92,630	23,240	2,050	67,340
TOTAL DEBT in INDIA - - - - - - £.	69,849,959	2,949,419	435,921	73,235,299	26,397	435,921	72,772,981
IN ENGLAND.							
BEARING INTEREST.							
East India Bonds	3,996,700	- -	- -	3,996,700	- -	- -	3,996,700
India 4 per Cent. Debentures	5,800,000	1,200,000	- -	7,000,000	- -	- -	7,000,000
India 5 per Cent. Stock	17,200,000	- -	- -	17,200,000	- -	- -	17,200,000
India 4 per Cent. Stock	21,579,416	- -	- -	21,579,416	- -	- -	21,579,416
TOTAL DEBT in ENGLAND bearing Interest - - £.	48,576,116	1,200,000	- -	49,776,116	- -	- -	49,776,116
NOT BEARING INTEREST.							
East India Bonds	20,917	- -	- -	20,917	- -	- -	20,917
TOTAL DEBT in ENGLAND not bearing Interest - - £.	20,917	- -	- -	20,917	- -	- -	20,917
TOTAL DEBT in ENGLAND - - £.	48,597,033	1,200,000	- -	49,797,033	- -	- -	49,797,033
TOTAL DEBT - - - - £.	118,446,992	4,149,419	435,921	123,032,332	26,397	435,921	122,570,014

	1st April 1875.		31st March 1876.	
Debt bearing Interest:	£.	£.	£.	£.
In India		69,757,679		72,705,641
In England		48,576,116		49,776,116
		118,333,795		122,481,757
Debt not bearing Interest:				
In India	92,280		67,340	
In England	20,917		20,917	
	113,197		88,257	
	118,446,992		122,570,014	

* £. 2,500,000 raised by public tender, and 80,000 *l.* by Loans from Maharajas Punnah and Dhen Kanal.

No. 62.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT Paid off, and the BALANCES for the Year ended 31st March 1876.

— Nil. —

No. 63.—ACCOUNT showing ISSUES and PAYMENTS of TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1876.

	Amount, 1st April 1875.	Issues in 1875-76.	TOTAL.	Payments in 1875-76.	Amount, 31st March 1876.
INDIA.	£.	£.	£.	£.	£.
Treasury Notes at 3¾ per Cent., on account of Soldiers' Savings Bank Deposits	150	- -	150	- -	150
Treasury Notes at 4 per Cent., on account of Soldiers' Savings Bank Deposits	100	- -	100	- -	100
Treasury Notes at 4 per Cent., on account of Service Funds	756,668	96,776	853,444	97,712	755,732
Treasury Notes on account of the Bhonsla Family Temples	31,600	2,170	33,770	150	33,620
TOTAL - - - £.	788,518	98,946	887,464	97,862	789,602
MADRAS.					
Non-transferable Treasury Notes at 4 per Cent. - -	58,562	91,000	149,562	93,050	56,512
Treasury Notes on account of Service Funds at 4 per Cent.	672,640	110,000	782,640	- -	782,640
Treasury Notes on account of Soldiers' Savings Bank Deposits, at 4 per Cent. - - - - - - -	350	- -	350	- -	350
TOTAL - - - £.	731,552	201,000	932,552	93,050	839,502
BOMBAY.					
Treasury Notes at 5 per Cent. of the Bombay Island Police Fund - - - - - - - - -	8,750	- -	8,750	- -	8,750
GRAND TOTAL - - - £.	1,528,820	299,946	1,828,766	190,912	1,637,854

No. 64.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS, and the BALANCES due to such FUNDS, for the Year ended 31st March 1876.

	Balance, 1st April 1875.	Receipts in 1875-76.	TOTAL.	Repayments in 1875-76.	Balance, 31st March 1876.
INDIA.	£.	£.	£.	£.	£.
Civil Fund - - - - - - - - - - -	43,232	193,093	236,325	149,357	86,968
Civil Fund under Rules of 1st January 1850 - - -	434,970	44,889	479,859	10,809	469,050
Uncovenanted Service Family Pension Fund - -	472,789	72,619	545,408	40,078	505,330
Uncovenanted Service Provident Branch, Insurance Fund	12	2	14	8	6
Uncovenanted Service Deferred Annuity - - -	3,043	7,862	10,905	5,615	5,290
Miscellaneous Service Funds - - - - - - -	344	56	400	74	326
TOTAL - - - £.	954,390	318,521	1,272,911	205,941	1,066,970
Carried forward - - - £.	954,390	318,521	1,272,911	205,941	1,066,970

No. 64.—Account of Sums received from Service Funds bearing Interest, and Repayments, and the Balances due to such Funds, for the Year ended 31st March 1876—*continued.*

	Balance, 1st April 1875.	Receipts in 1875-76.	Total.	Repayments in 1875-76.	Balance, 31st March 1876.
	£.	£.	£.	£.	£.
Brought forward - - -	954,390	318,521	1,272,911	205,941	1,066,970
Madras:					
Civil Fund - - - - - - - - - -	87,843	150,329	238,172	180,224	57,948
Apothecaries' Fund - - - - - - -	2,017	3,333	5,350	3,059	2,291
Total - - - £.	89,860	153,662	243,522	183,283	60,239
Bombay:					
Civil Fund - - - - - - - - - -	580,045	65,177	645,222	41,497	603,725
Uncovenanted Service Family Pension Fund - - -	27,921	3,838	31,759	- -	31,759
Bombay City Police Superannuation Fund - - -	21,033	2,967	24,000	1,598	22,402
Total - - - £.	628,999	71,982	700,981	43,095	657,886
GRAND TOTAL - - - £.	1,673,249	544,165	2,217,414	432,319	1,785,095

No. 65.—ACCOUNT showing Receipts, Payments, and Balances of Savings Banks, for the Year ended 31st March 1876.

	Balance, 1st April 1875.	Receipts in 1875-76.	Total.	Repayments in 1875-76.	Balance, 31st March 1876.
Government Savings Banks at the Presidency Towns:	£.	£.	£.	£.	£.
Calcutta - - - - - - - - - -	299,687	124,471	424,158	145,112	279,046
Madras - - - - - - - - - -	226,692	86,959	313,651	79,364	234,287
Bombay - - - - - - - - - -	886,070	232,326	1,118,396	179,792	938,604
Total - - - £.	1,412,449	443,756	1,856,205	404,268	1,451,937
District Savings Banks:					
Government of India - - - - - - -	6,474	4,547	11,021	1,550	9,471
Oudh - - - - - - - - - -	13,191	8,644	21,835	3,809	18,026
Central Provinces - - - - - - -	12,165	8,410	20,575	4,414	16,161
British Burmah - - - - - - - -	9,245	7,690	16,935	6,512	10,423
Assam - - - - - - - - - -	6,642	4,907	11,549	3,752	7,797
Bengal - - - - - - - - - -	66,674	41,950	108,624	23,322	85,302
North Western Provinces - - - - - -	28,548	19,635	48,183	13,371	34,812
Punjab - - - - - - - - - -	20,407	13,699	34,106	8,575	25,531
Total - - - £.	163,346	109,482	272,828	65,305	207,523
Regimental Savings Banks:					
Bengal Army - - - - - - - - -	98,188	115,580	213,768	111,999	101,769
Madras Army - - - - - - - - -	32,600	32,730	65,330	41,714	23,616
Bombay Army - - - - - - - - -	40,210	35,991	76,201	30,232	45,969
Total - - - £.	170,998	184,301	355,299	183,945	171,354
GRAND TOTAL - - - £.	1,746,793	737,539	2,484,332	653,518	1,830,814

No. 66.—ACCOUNT showing Receipts, Payments, and Balances of Provincial Services and Local Funds, for the Year ended 31st March 1876.

	Balance, 1st April 1875.	Receipts in 1875-76.	Total.	Payments in 1875-76.	Balance, 31st March 1876.
	£.	£.	£.	£.	£.
India, General and Political	16,599	110,203	126,802	104,959	21,843
Oudh	118,704	411,773	530,477	379,788	150,689
Central Provinces	74,777	485,197	559,974	476,002	83,972
British Burmah	59,817	586,234	646,051	550,358	95,693
Assam	36,616	216,361	252,977	229,722	23,255
Bengal	296,971	3,370,701	3,667,672	3,435,175	232,497
North Western Provinces	435,817	1,608,165	2,043,982	1,764,527	279,455
Punjab	141,395	1,031,517	1,172,912	1,131,782	41,130
Madras	411,859	1,821,024	2,232,883	1,901,599	331,284
Bombay	503,135	1,653,466	2,156,601	1,738,371	418,230
Total £.	2,095,690*	11,294,641	13,390,331	11,712,283	1,678,048

No. 67.—ACCOUNT showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1876.

	Balance, 1st April 1875.	Receipts in 1875-76.	Total.	Payments in 1875-76.	Balance, 31st March 1876.
India, General and Political:	£.	£.	£.	£.	£.
General Deposits	37,761	142,150	179,911	139,805	40,106
Judicial Deposits	756	8,105	8,861	8,364	497
Judicial Deposits, Port Blair	110	49	159	75	84
Revenue Deposits	135	693	828	673	155
Military Miscellaneous Deposits	63,732	175,560	239,292	160,867	78,425
Public Works Department Deposits	24,017	62,670	86,687	60,684	26,003
Deposits, Public Works Department, Irrigation	569	78	647	591	56
Ditto - - ditto - - Railways	1,747	22,325	24,072	37,735	*—13,663*
Postal Deposits	2,544	- -	2,544	7	2,537
Deposits for Loan	- -	22,511	22,511	22,511	—
Deposits of the Oudh and Rohilkund Railway	2,532	1,683	4,215	1,425	2,790
General Family Pension Fund Deposits	15,677	5,968	21,645	59	21,586
Military Fund Deposits, not bearing Interest	- -	74	74	- -	74
Military Orphan Fund Deposits, not bearing Interest	359,251	- -	359,251	22,887	336,364
Medical Retiring Fund Deposits, not bearing Interest	146,934	- -	146,934	146,933	1
Total £.	655,765	441,866	1,097,631	602,616	495,015
Oudh:					
Revenue Deposits	80,563	418,554	499,117	420,296	78,821
Judicial Deposits	16,628	77,480	94,108	76,467	17,641
Public Works Department Deposits	4,182	5,019	9,201	6,178	3,023
Deposits for Loan	- -	43	43	43	—
Total £.	101,373	501,096	602,469	502,984	99,485

* This amount differs from the closing balance in the account of the past year owing to the exclusion of the balances of municipalities.

No. 67.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1876—*cont^d*.

	Balance, 1st April 1875.	Receipts in 1875-76.	Total.	Payments in 1875-76.	Balance, 31st March 1876.
Central Provinces:	£.	£.	£.	£.	£.
General Deposits	89	48,210	48,299	40,037	8,262
Judicial Deposits	- -	38,433	38,433	30,936	7,497
Revenue Deposits	32,483	76,516	108,999	90,507	18,492
Public Works Department Deposits	587	1,554	2,141	1,289	852
Deposits, Public Works Department, Railways	404	240	644	588	56
Total £.	33,563	164,953	198,516	163,357	35,159
British Burmah:					
General Deposits	2,916	4,937	7,853	4,937	2,916
Revenue Deposits	6,818	37,309	44,127	35,075	9,052
Judicial Deposits	6,156	31,969	38,125	31,870	6,255
Public Works Department Deposits	11,100	8,687	19,787	16,092	3,695
Deposits, Public Works Department, Irrigation	715	2,883	3,598	2,105	1,493
Deposits, Public Works Department, Railways	141	836	977	578	399
Total £.	27,846	86,621	114,467	90,657	23,810
Assam:					
General Deposits	65	- -	65	35	30
Revenue Deposits	5,403	27,567	32,970	20,067	12,903
Judicial Deposits	3,645	16,575	20,220	15,636	4,584
Public Works Department Deposits	819	1,259	2,078	1,742	336
Deposits for Loan	- -	- -	- -	- -	- -
Personal Deposits	4	8,097	8,101	7,320	781
Total £.	9,936	53,498	63,434	44,800	18,634
Bengal:					
General Deposits	61,402	214,669	276,071	209,078	66,993
Revenue Deposits	296,522	625,335	921,857	656,771	265,086
Judicial Deposits	387,181	880,424	1,267,605	934,269	333,336
Public Works Department Deposits	—51,557	361,949	310,392	245,890	64,502
Deposits, Public Works Department, Railways	26,680	17,645	44,325	19,127	25,198
Deposits, Public Works Department, Irrigation	9,313	10,726	20,039	11,484	8,555
Postal Deposits	49	6	55	9	46
Total £.	729,590	2,110,754	2,840,344	2,076,628	763,716
North Western Provinces:					
General Deposits	- -	2,742	2,742	2,742	—
Revenue Deposits	136,412	365,877	502,289	384,507	117,782
Judicial Deposits	88,043	246,126	334,169	251,050	83,119
Public Works Department Deposits	7,467	92,658	100,125	91,953	8,172
Deposits, Public Works Department, Irrigation	2,377	15,221	17,598	6,421	11,177
Deposits for Loan	—	—	—	—	—
Total £.	234,299	722,624	956,923	736,673	220,250

No. 67.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1876—*contd.*

	Balance, 1st April 1875.	Receipts in 1875-76.	Total.	Payments in 1875-76.	Balance, 31st March 1876.
Punjab:	£.	£.	£.	£.	£.
General Deposits	92,158	726,719	818,877	726,692	92,185
Revenue Deposits	17,892	62,149	80,041	61,823	18,218
Judicial Deposits	14,801	57,882	72,683	58,772	13,911
Public Works Department Deposits	1,380	18,104	19,484	18,250	1,234
Public Works Department (Railways) Deposits	1,374	3,104	4,478	3,627	851
Deposits, Public Works Department, Irrigation	*—177,141*	307,006	129,865	137,143	*—7,278*
Postal Deposits	39	- -	39	- -	39
Deposits for Loan	- -	7,658	7,658	7,658	—
Total £.	*—49,497*	1,182,622	1,133,125	1,013,965	119,160
Madras:					
General Deposits	116,252	1,181,376	1,297,628	1,204,751	92,877
Revenue Deposits	69,779	261,347	331,126	246,634	84,492
Judicial Deposits	82,796	277,968	360,764	272,131	88,633
Military Miscellaneous Deposits	84,379	32,214	116,593	34,225	82,368
Public Works Department Deposits	2,156	48,657	50,813	48,430	2,383
Military Fund Deposits, not bearing Interest	543,995	- -	543,995	111,872	432,123
Medical Retiring Fund Deposits, not bearing Interest	360,479	- -	360,479	68,604	291,875
Deposits, Public Works Department, Irrigation	1,142	6,788	7,930	7,621	309
Postal Deposits	- -	4	4	4	—
Deposits for Loan	- -	1,788	1,788	1,788	—
Total £.	1,260,978	1,810,142	3,071,120	1,996,060	1,075,060
Bombay:					
General Deposits	52,525	261,465	313,990	203,117	110,873
Revenue Deposits	83,136	343,773	426,909	353,349	73,560
Judicial Deposits	42,031	140,332	182,363	143,510	38,853
Mail Robbery Fine Fund	105	- -	105	- -	105
Military Miscellaneous Deposits	70,831	163,838	234,669	163,857	70,812
Public Works Department Deposits	57,931	80,294	138,225	93,094	45,131
Military Fund Deposits, not bearing Interest	309,195	- -	309,195	59,071	250,124
Medical Retiring Fund Deposits, not bearing Interest	80,471	- -	80,471	4,335	76,136
Deposits, Public Works Department, Irrigation	1,273	7,054	8,327	5,615	2,712
Endowments for Charitable Institutions	93,880	183	94,063	- -	94,063
Overland Money Orders payable	498	51,651	52,149	51,576	573
Australian Money Orders payable	- -	- -	- -	5	*—5*
Italian Money Orders payable	- -	9	9	9	—
Netherlands Money Orders payable	- -	9	9	9	—
Munich Money Orders payable	- -	359	359	315	44
Swiss Money Orders payable	- -	21	21	21	—
Postal Deposits	50	- -	50	- -	50
Deposits for Loan	- -	445,927	445,927	445,334	593
Total £.	791,926	1,494,915	2,286,841	1,523,217	763,624
GRAND TOTAL £.	3,795,779	8,569,091	12,364,870	8,750,957	3,613,913

No. 68.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL TRUST, PRIZE, and RAILWAY FUNDS, for the Year ended 31st March 1876.

	Balance, 1st April 1875.	Receipts in 1875-76.	TOTAL.	Payments in 1875-76.	Balance, 31st March 1876.
	£.	£.	£.	£.	£.
Bahoo Begum's Stipend Fund	245,107	10,182	255,289	21,884	233,405
Nizamut Stipend Fund	273,624	241,934	515,558	259,815	255,743
Prize Money (Military Prize Funds)	1,512		2,467		—
Fire Insurance Fund, Oudh and Rohilkund Railway	1,030	34	1,064	445	619
Fire Insurance Fund, Great Indian Peninsula Railway	14,758	565	15,323	2,512	12,811
Fire Insurance Fund, Bombay, Baroda, and Central India Railway	2,303	1,301	3,604	3,603	1
Fire Insurance Fund, Sind, Punjab, and Delhi Railway	37,715	1,433	39,148	179	38,969
Fine and Guarantee Fund, Sind, Punjab, and Delhi Railway	11,650	3,830	15,480	115	15,365
Fine and Guarantee Fund, Oudh and Rohilkund Railway	433	240	673	157	516
Permanent Way Renewal Fund, Great Indian Peninsula Railway	313,763	11,575	325,338	92,485	232,853
Extraordinary Casualty Fund, Great Indian Peninsula Railway	144,429	5,661	150,090	11,014	139,076
Contractors' Security Fund, Madras Railway	1,189	6,292	7,481	5,015	2,466
Employés' Guarantee Fund, Madras Railway	2,273	23,441	25,714	13,732	11,982
TOTAL £.		308,000		413,423	—

No. 69.—STATEMENT showing the Distribution of the CASH BALANCES.

1st April 1875 (Opening Balance).	No. of Treasuries.			31st March 1876 (Closing Balance).
£.		INDIA:	£.	£.
1,369,242	1	In the Bank of Bengal, Calcutta	1,734,295	
668,373	1	In the Bank of Madras	594,135	
823,373	1	In the New Bank of Bombay, Limited	1,429,730	
				3,758,160
		Agencies of Bank:		
1,509,071	16	Bengal	1,643,769	
480,415	10	Madras	593,497	
470,534	5	Bombay	402,697	
				2,639,963
31,691	1	Mint, Calcutta	320,075	
3,774	1	Mint, Madras	*1,910*	
39,168	1	Mint, Bombay	458,476	
				780,461
		District Treasuries:		
723,877	20	General and Political	705,095	
284,316	11	Assam	314,668	
2,500,923	43	Bengal	2,296,276	
1,287,857	29	North Western Provinces	1,620,651	
375,588	11	Oudh	432,952	
830,493	29	Punjab	697,235	
292,400	18	Central Provinces	294,343	
245,105	12	British Burmah	278,203	
1,660,466	23	Madras	1,632,531	
1,133,469	19	Bombay	1,058,671	
				9,330,625
		Miscellaneous Treasuries, Civil Department, viz., Surveys, Customs, Salt, Opium, Judicial, Police, Forest, Marine, Money Order Office, &c.:		
81,801	–	Bengal	41,137	
323	–	Madras	84	
10,468	–	Bombay	11,879	
				53,100
3,112	210	Post Office		3,029
8,452	2	Telegraph Offices		12,064
		Public Works Offices:		
62,148	68	General and Political	44,091	
894	–	Assam	1,789	
32,164	85	Bengal	77,438	
45,411	39	North Western Provinces	34,896	
1,789	4	Oudh	896	
56,404	44	Punjab	45,372	
1,126	12	Central Provinces	2,284	
8,892	9	British Burmah	18,962	
41,355	76	Madras	48,843	
20,543	61	Bombay	25,672	
				300,243
15,056	–	Military Department, Bengal	13,722	
4,014	–	Military Department, Madras	4,154	
53,727	–	Military Department, Bombay	56,973	
				74,849
15,177,814		TOTAL TREASURIES IN INDIA	£.	16,952,494
		ENGLAND:		
2,796,370	1	Home Treasury of the Government of India		919,899
17,974,184		GRAND TOTAL	£.	17,872,393

ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1876, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1875.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1876.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
INDIA. GENERAL AND POLITICAL.	£.	£.	£.	£.	£.		£.		£.
Rajah of Rewa	88,589	—	88,589	—	88,589	No. 2637, dated 10th August 1870	100,000	5 per cent.	—
Rajah of Nagode	750	—	750	250	500	No. 3031, dated 27th April 1872	2,000	5 „	10
Rajah of Joudpoor	—	240,000	240,000	23,867	216,133	No. 2478 P., dated 9th September 1875	240,000	5 „	6,133
Talookdars of Ajmere	64,622	634	65,256	8,059	57,197	No. 107 R., dated 20th June 1873	82,500	5 „	—
TOTAL £.	153,961	240,634	394,595	32,176	362,419		—	—	6,143
OUDH.									
Jalalpur Estate (Hardoi)	—	3,600	3,600	476	3,124	Chief Commissioner, No. 3564, dated 1st October 1875	3,600	5 per cent.	79
Mr. O. B. MacMahon (Bahraich)	—	75	75	75	—	—	—	—	—
Doorga Prasad of Sarawan, Baragaon (Hardoi)	4,286	—	4,286	—	4,286	No. 2763, dated 16th April 1872; and Chief Commissioner, No. 1231, dated 12th April 1872	4,499	5 per cent.	60
Kaithala Estate (Pratabgurh)	939	31	970	270	700	No. 803, dated 29th May 1871; and Chief Commissioner, No. 1888, dated 3rd June 1872	939	5 „	174
Mobarakpore Estate (Sitapore)	1,519	384	1,903	453	1,450	No. 1697, dated 31st July 1872; and Chief Commissioner, No. 2627, dated 22nd February 1872	1,950	5 „	159
Kuteshur Estate (Sitapore)	700	10	710	710	—	Chief Commissioner, No. 3045, dated 27th August 1872	1,000	5 „	13
Sudhoo Beebee of Mohima (Sultanpore)	3,500	—	3,500	—	3,500	No. 1537, dated 10th July 1873	3,500	5 „	436
Fazl ol Rasool of Jalalpur (Hardoi)	213	—	213	213	—	—	—	—	33
Bhogaitapore Estate (Hardoi)	6,260	232	6,492	46	6,446	Nos. 3533 and 622, dated 20th May and 29th June 1872	6,495	5 per cent	598
Assifpore Estate (Hardoi)	6,845	—	6,845	232	6,613	Nos. 3533 and 803, dated 20th May 1872 and 29th May 1871	6,845	5 „	724
Shahgarh Estate (Sultanpore)	2,284	112	2,396	50	2,346	Chief Commissioner, No. 724, dated 2nd March 1874	2,898	5 „	231
Shahabpur Estate (Barabanki)	2,779	2	2,781	107	2,674	No. 4792, dated 8th August 1872; and Chief Commissioner, No. 1406, dated 4th May 1874	3,000	5 „	73
Gokoolpur Asem Estate (Barabanki)	7,000	—	7,000	4,721	2,279	Chief Commissioner, No. 1388, dated 2nd May 1874	7,000	5 „	615

Mahdowna Estate (Fyzabad and Lucknow)	38,160	- -	38,160	3,654	34,506	Chief Commissioner, Nos. 2975 and 2977, dated 28th August 1874 - - - - - - - - -	38,160	5 per cent.	586
Kaimara Estate (Kheri) - - -	- -	3,000	3,000	300	2,700	Chief Commissioner, No. 2545, dated 27th July 1875 -	3,000	5 „	88
Jasmari Estate (Barabanki) - - -	- -	3,570	3,570	140	3,430	Chief Commissioner, No. 3583, dated 1st October 1875	3,600	5 „	74
Rajapur Estate (Pratabgurh) - - -	- -	2,600	2,600	- -	2,600	Chief Commissioner, No. 4208, dated 22nd November 1875 - - - - - - - - - -	2,600	5 „	99
Akburpur Estate (Sitapur) - - -	- -	5,519	5,519	324	5,195	Chief Commissioner, Nos. 1939 and 2377, dated 5th June and 13th July 1875 - - - - -	5,500	5 „	212
Paharamow Estate (Rai Bareili) - -	- -	- -	- -	- -	- -	Chief Commissioner, No. 2516, dated 24th July 1874	800	5 „	19
Maniarpur Estate (Sultanpore) - -	582	502	1,084	- -	1,084	Chief Commissioner, No. 638, dated 24th February 1874, and No. 921, dated 24th March 1875 - -	1,082	5 „	80
Bhudayon Estate (Sultanpore) - -	1,140	8	1,148	96	1,052	Chief Commissioner, No. 725, dated 2nd March 1874 and No. 538, dated 13th February 1875 - -	1,340	5 „	116
Akhyapur Estate (Barabanki) - -	1,074	8	1,082	- -	1,082	Chief Commissioner, No. 364, dated 1st February 1875	1,122	5 „	8
Birhur Estate (Fyzabad) - - -	3,460	- -	3,460	310	3,150	Chief Commissioner, No. 486, dated 11th February 1875	3,460	5 „	172
Mr. J. A. D'Cruze (Barabanki) - -	44	- -	44	44	- -	Chief Commissioner, No. 386, dated 22nd January 1875	48	—	—
Sihipur Estate (Fyzabad) - - -	2,162	- -	2,162	- -	2,162	Chief Commissioner, No. 490, dated 11th February 1875	2,162	5 per cent.	114
TOTAL - - - £.	82,947	19,653	102,600	12,221	90,379	- - - - - -	- -	- -	4,763
CENTRAL PROVINCES.									
Nagpore Municipality, Water Supply -	34,332	- -	34,332	1,652	32,680	No. 1783, dated 9th July 1870, and 2325, dated 14th April 1873 - - - - - - - - -	37,700	4½ per cent.	1,545
Rajah Janojee Bhonsla Deor - - -	41,245	- -	41,245	4,484	36,761	No. 4, dated 19th August 1872; No. 4112, dated 21st November 1872 - - - - - - -	55,000	4½ „	1,599
Trimbuckjee Nana Ahir Rao - - -	1,400	- -	1,400	200	1,200	No. 2726, dated 30th November 1871 - - -	2,000	5 „	68
Rajah of Pathera - - - - - -	2,000	- -	2,000	356	1,644	No. 712, dated 29th January 1874; No. 3067, dated 21st May 1874 - - - - - - - -	2,000	5 „	60
TOTAL - - - £.	78,977	- -	78,977	6,692	72,285	- - - - - -	- -	- -	3,272
BRITISH BURMAH.									
Rangoon Municipality - - - -	- -	27,000	27,000	- -	27,000	No. 2885, dated 15 December 1875 - - - -	27,000	4½ per cent.	—
BENGAL.									
Port Canning Municipality - - -	22,500	- -	22,500	- -	22,500	No. 1251, dated 16th March 1866 - - - -	45,500†	—	—
Dacca Road Cess Committee - -	3,000	- -	3,000	3,000	-	No. 3156, dated 31st October 1874 - - - -	3,000	4½ per cent.	69
Calcutta Municipality, Water Supply -	520,000	- -	520,000	- -	520,000	No. 1171, dated 28th February 1867 - - -	520,000‡	4* „	20,800
Carried forward - - - £.	545,500	- -	545,500	3,000	542,500	- - - - - -	- -	- -	20,869

* And 2 per cent. additional for Sinking Fund for repayment of loan.

† Half remitted.

‡ Sinking Fund of 99,520 *l.*, Government Securities.

No. 10.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1876, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1875.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1876.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
Bengal—*continued.*	£.	£.	£.	£.	£.		£.		£.
Brought forward - - -	545,500	- -	545,500	3,000	542,500	- - - - - -	- -	- -	20,869
Calcutta Municipality, for Extension of Water Supply - - - - - -	41,100	- -	41,100	- -	41,100	Nos. 2795 and 1051, dated 12th September 1872 and 15th February 1873, respectively - - - -	41,100	*4½ per cent.	1,850
Calcutta Municipality, New and Dhurmtollah Markets - - - - - -	130,000	- -	130,000	5,544	124,456	No. 1093, dated 23rd February 1871 and No. 3492, dated 3rd June 1874 - - - - - - -	130,000	4½ „	5,769
Calcutta Municipality, Drainage Works Extension - - - - - -	192,000	30,000	222,000	- -	222,000	No. 3377, dated 10th May 1872, and No. 3191, dated 27th May 1872, and No. 2716, dated 5th August 1873 - - - - - - - - -	245,964	4½* „	8,835
Calcutta Municipality, for Office Building	13,000	- -	13,000	- -	13,000	No. 574, dated 23rd January 1873 - - - -	13,000	4½* „	585
Calcutta Port Fund - - - - -	176,500	- -	176,500	- -	176,500	No. 1871, dated 17th July 1871 - - - -	176,500	4½ „	7,943
Calcutta Port Trust - - - - -	70,085	- -	70,085	- -	70,085	Act V. of 1870 - - - - - - - -	100,000	4½ „	3,825
Calcutta Port Trust, for Local Public Works under Act XXIV. of 1871 -	293,801	63,500	357,301	5,544	351,757	No. 374, dated 18th January 1873; Nos. 477 and 2356, dated 27th January 1873 and 14th April 1873; No. 983, dated 15th February 1873; No. 1336, dated 27th February 1873; Nos. 2023 and 2990, dated 31st March 1874 and 18th September 1874; No. 5942, dated 30th September 1874; No. 7359, dated 22nd December 1874; No. 6411, dated 4th November 1874; No. 806, dated 19th May 1875, and No. 1371, dated 22nd June 1875 - - - -	420,040	4½ „	13,681
Calcutta, Hooghly Bridge - - -	220,000	- -	220,000	7,333	212,667	Act IX. of 1871 B. C. - - - - - - -	220,000	4½ „	9,900
Dacca Municipality - - - - -	2,381	- -	2,381	444	1,937	No. 3872, dated 25th October 1872 - - - -	2,500	4½ „	106
Burdwan Municipality - - - -	3,598	- -	3,598	288	3,310	No. 905, dated 14th February 1873 - - - -	4,000	6 „	212
Dancoonee Drainage - - - - -	39,667	562	40,229	212	40,017	No. 631, dated 20th December 1872 - - - - No. 1119, dated 17th July 1872 - - - -	No fixed amount.	5 „	—
Arrah Municipality - - - - -	610	- -	610	61	549	No. 3665, dated 21st December 1874 - - -	610	4½ „	20
Hooghly Road Cess Committee - -	- -	2,500	2,500	625	1,875	No. 896, dated 13th April 1875 - - - -	2,500	4½ „	62
Mymensing Cess Committee - - -	- -	4,800	4,800	- -	4,800	No. 954, dated 16th April 1875 - - - -	4,800	4½ „	—
Manbhoom Cess Committee - - -	- -	700	700	- -	700	No. 3100, dated 4th September 1875 - - -	700	—	—
Total - - - £.	1,728,242	102,062	1,830,304	23,051	1,807,253	- - - - - -	- -	- -	73,657

NORTH WESTERN PROVINCES.									
Cawnpore Municipality (for Draining the City)	19,729	26	19,755	1,058	18,697	No. 2959, dated 14th December 1869	21,300	4½ per cent.	867
Saharunpore Municipality (for Drainage Work)	3,047	5	3,952	436	3,516	No. 438, dated 14th February 1874	4,386	4½ „	169
Muttra Municipality (for a New Cotton Market)	900	- -	900	300	600	No. 1833 A., dated 16th August 1873	1,200	4½ „	38
Agra Municipality (for a Grain Market)	6,200	3	6,203	600	5,603	No. 2593, dated 29th April 1874	6,500	4½ „	284
Rajah of Majowlee (Gorakpur)	70,500	348	70,848	5,200	65,648	No. 3344, dated 6th September 1870, and N.W.P. Govt., No. 1189 A., dated 5th May 1874	Not exceeding 80,000	6 „	6,546
Rai Bahadoor Aspal Sing (Allahabad)	3,707	237	3,944	316	3,628	Nos. 972 and 1376, dated 8th October and 24th July 1872	4,500	5 „	330
Rajah Dhiraj Sing (Cawnpore)	903	19	922	70	852	No. 4012, dated 31st December 1873	950	5 „	44
Reverend Williamson (Allahabad)	192	- -	192	192	- -	No. 1680, dated 30th June 1870 and N.W.P. Govt., No. 2059, dated 17th June 1872	432	—	—
Koonj Behary Lal (Mainpoori)	2,028	- -	2,028	81	1,947	Nos. 1057 and 2566, dated 12th June 1869 and 27th April 1870	2,500	5 per cent.	127
Dewan Kissen Koer (Benares)	3,700	- -	3,700	275	3,425	No. 690 P., dated 18th March 1874	6,352	To bear no interest.	—
Rajah of Rampur (Etah)	2,498	2	2,500	- -	2,500	No. 766, dated 13th September 1873	2,500	5 per cent.	268
Dholepur Estate (Agra)	57,000	300	57,300	9,950	47,350	No. 2309, dated 26th September 1873, and Comptroller General's, No. 413, dated 22nd September 1874	70,000	5 „	3,150
Dewan of Varna (Agra)	2,475	125	2,600	99	2,501	No. 974, dated 24th November 1874	2,600	5 „	152
Baonee Estate (Hamirpur)	2,500	2	2,502	385	2,117	No. 3163, dated 21st May 1874	2,500	5 „	117
Rao Jit Sing of Nahal (Shajehanpur)	7,000	3	7,003	250	6,753	No. 700, dated 30th January 1875	7,000	5 „	364
TOTAL - - - £.	183,279	1,070	184,349	19,212	165,137	- - - - - -	- -	- -	12,456
PUNJAB.									
Amritsur Municipality	7,000	- -	7,000	7,000	- -	No. 3914, dated 31st October 1872	19,000	4½ per cent.	512
Sirdar Nihal Sing Chachi, K.C.S.I.	5,805	- -	5,805	2,498	3,307	No. 1782, dated 5th July 1869	10,000	5 „	231
Khattack Chief	1,500	- -	1,500	500	1,000	No. 4168, dated 31st December 1870	3,500	5 „	69
Mirza Elahi Bakhsh	2,825	- -	2,825	374	2,451	No. 4313, dated 6th December 1872	3,500	5 „	126
Samunder Khan	1,846	- -	1,846	232	1,614	No. 2519, dated 22nd April 1874	2,000	6 „	—
Simla Municipality	6,315	- -	6,315	721	5,594	No. 4308, dated 31st October 1870 Nos. 3170 and 3300, dated 18th November 1870, and 8th May 1872 No. 3131, dated 19th September 1873 No. 7403, dated 30th December 1874	8,000	4½ & 5 „	293
Rawalpindi Agriculturists	- -	1,000	1,000	163	837	No. 2757, dated 23rd August 1875	1,000	6¼ „	13
Sultan Barakat Khan	- -	300	300	300	- -	No. 1777 G., dated 2nd September 1875	1,000	5 „	10
Carried forward - - - £.	25,291	1,300	26,591	11,788	14,803	- - - - - -	- -	- -	1,254

*And 2 per cent. additional for Sinking Fund for repayment of Loan.

No. 70.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1876, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1875.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1876.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
Punjab—*continued.*	£.	£.	£.	£.	£.		£.		£.
Brought forward - - -	25,291	1,300	26,591	11,788	14,803	- - - - - -	- -	- -	1,254
Superintendent, Chumba State - -	- -	3,000	3,000	- -	3,000	No. [illegible], dated 21st May 1875 - - - - -	3,000	5 per cent.	—
Mohamed Hosian Khan - - -	- -	700	700	- -	700	No. 1862, dated 23rd March 1875 - - - -	700	6 „	—
[illegible] Municipality - - - -	- -	1,000	1,000	- -	1,000	No. 826, dated 7th May 1875 - - - - -	1,000	4½ „	—
[illegible] Municipality - - - -	- -	5,000	5,000	- -	5,000	No. 1026, dated 25th February 1876 - - - -	10,000	4½ „	—
[illegible] Total - - - £.	25,291	11,000	36,291	11,788	24,503	- - - - - -	- -	- -	[illegible]
MADRAS.									
Madras Municipality, Water Supply -	143,000	- -	143,000	- -	143,000	No. 1219, dated 27th February 1869; No. 1862, dated 8th July 1869; and No. 2527, dated 23rd August 1873 - - - - - - - - -	143,000	*4 per cent.	6,456
Sydapet Local Fund Board - - -	480	- -	480	- -	480	No. 738, dated 31st January 1873 - - - -	10,542	4½ „	21
Chetterpore Local Fund Board - -	1,500	- -	1,500	500	1,000	No. 362, dated 18th June 1872 - - - - -	2,500	- nil.	—
Tinnevelly Local Fund Board - -	2,696	- -	2,696	800	1,896	No. 4065, dated 26th November 1873 - - -	3,000	4½ per cent.	95
Calicut Local Fund Board - - -	1,110	7,731	8,841	444	8,397	No. 926, dated 7th February 1874 - - - -	8,900	4½ „	363
Tellicherry Local Fund Board - -	- -	492	492	25	467	No. 2085, dated 28th July 1875 - - - - -	6,000	4½ „	31
Ootacamand Municipality - - -	- -	1,242	1,242	- -	1,242	No. 397, dated 28th April 1875; No. 1761, dated 3rd September 1875 - - - - - - -	1,242	4½ „	9
Negapatam Municipality - - -	1,250	1,250	2,500	208	2,292	No. 5196, dated 26th August 1874 - - - -	2,500	4½ „	90
Mangalore Municipality - - -	- -	400	400	- -	400	No. 1503, dated 5th March 1875 - - - -	915	4½ „	—
Coimbatore Municipality - - -	- -	200	200	- -	200	No. 397, dated 28th April 1875; No. 195, dated 28th January 1876 - - - - - - - -	400	4½ „	—
Ramnad Zemindari - - - -	91,757	960	92,717	- -	92,717	No. 3216, dated 23rd September 1873 - - -	100,000	5 „	6,523
Kavalapara Estate - - - -	5,200	- -	5,200	- -	5,200	No. 4398, dated 16th July 1874 - - - - -	6,500	5 „	259
Total - - - £.	246,993	12,275	259,268	1,977	257,291	- - - - - -	- -	- -	13,847
BOMBAY.									
Bombay Municipality, Water Supply -	349,850	- -	349,850	3,591	346,259	No. 1389, dated 27th July 1865 - - - -	- -	4 per cent.	13,929
Bombay Municipality, Reservoir at Toolsee - - - - - - -	39,775	- -	39,775	1,382	38,393	No. 1288, dated 21st February 1872 - - - -	40,000	4½ „	1,767
Bombay Municipality, for existing Debts, repayable in 10 years - - -	75,205	- -	75,205	15,799	59,406	No. 1907, dated 31st March 1869 - - - -	150,000	5 „	3,401

Bombay Municipality, for existing Debts, repayable in 20 years	136,138	- -	136,138	5,096	131,042	No. 866, dated 21st February 1872	150,000	5 „	6,712
Bombay, Port Trust Fund	2,085,143	63,124	2,148,267	681	2,147,586				76,202
Pundarpoor Municipality, Water Supply	—29	29				No. 1143, dated 26th February 1870	7,500	5 per cent.	154
Carwar Municipality	1,350	- -	1,350	550	800	No. 1502, dated 16th April 1873	1,500	4½ „	45
Broach Municipality	600	- -	600	600	- -	No. 1686, dated 30th April 1873	1,600	4½ „	27
Bhewndy Municipality	1,300	- -	1,300	200	1,100	Nos. 3061 and 3997, dated 20th August and 20th November 1873	1,500	4½ „	56
Shikapore Municipality	2,500	- -	2,500	1,000	1,500	No. 612, dated 10th February 1873, and No. 1916, dated 9th July 1874	3,000	4½ „	102
Indapore Municipality	500	- -	500	26	474	No. 3075, dated 14th October 1874	500	5 „	22
Carwar Local Fund	1,275	- -	1,275	500	775	No. 5669, dated 13th October 1873	1,500	4½ „	37
Luxumon Maharoodra Swamee of Chapal	833	- -	833	212	621	No. 43, dated 7th January 1869	1,860	5 „	38
Rajey Rutonsing Jador Malegowkur	583	- -	583	400	183	No. 1452, dated 11th May 1863	6,000	- nil.	—
Loan to Sir J. J., Bart.	45,000	2,586	47,586	4,000	43,586	No. 1231, dated 10th April 1875	45,000	5 per cent.	2,586
Loan to Punt Suchew of Bhore	3,418	171	3,589	3,589	- -	No. 3481, dated 27th October 1869	10,000	5 „	208
Loan to Yedneshwer and Sadashew Balcrustna Dixit in Khandesh	6,000	- -	6,000	300	5,700	No. 56, dated 7th January 1874	6,000	4½ „	83
Loan to Yeola Municipality	900	- -	900	50	850	No. 1752, dated 10th June 1874	900	4½ „	34
Talookdaree Settlement Officer at Broach	29,178	- -	29,178	2,600	26,578	No. 176, dated 29th April 1869	47,000	5 „	—
Thakoors of Vullabhpore	1,400	- -	1,400	100	1,300	Nos. 562 and 1232, dated 31st January and 3rd March 1873, and 3687, dated 16th October 1873	1,500	4½ „	64
Rughoonath Rao Vittul Vinchorekur	1,200	- -	1,200	600	600	No. 272, dated 5th February 1869, and 561, dated 27th July 1869	1,200	5 „	61
Talookdaree Settlement Officer at Ahmedabad	8,019	- -	8,019	1,601	6,418	Under Act VI., of 1862	- -	5 „	324
Loan to Rev. T. Horsefall	342	108	450	450	—		—	—	—
Loan to Khan Bahadoor Moorad Khan	- -	24,568	24,568	198	24,370	No. 3677, dated 5th December 1874, and No. 86, dated 24th November 1874	28,712	4½ per cent.	—
Loan to Surat Municipality	- -	28,626	28,626	20,626	8,000	No. 3420, dated 14th November 1874	8,000	4½ „	—
Loan to Randier Municipality	- -	2,000	2,000	- -	2,000	- - ditto - ditto	2,000	4½ „	—
Loan to Surat Local Fund	- -	23,892	23,892	- -	23,892	- - ditto - ditto	35,000	4½ „	—
Loan to Harry Ramchunder Dhundhery	222	- -	222	43	179	No. 3022, dated 24th September 1863	820	- nil.	—
TOTAL £.	2,790,702	145,104	2,935,806	64,194	2,871,612		- -	- -	105,852
GRAND TOTAL £.	5,290,392†	558,798	5,849,190	171,311	5,677,879		- -	- -	221,244

* And 2 per cent. additional for Sinking Fund for repayment of loan.

† This amount does not agree with the closing balance of last year's statement in consequence of corrections since made.

No. 71.—GENERAL ABSTRACT showing the FINANCIAL RESULTS of IRRIGATION the Year 1875-76, and to

Note.—The Accounts of Irrigation Works in Madras, Bombay, Rajpootana, and British Burmah,

	WORKS IN OPERATION.									
	Irrigation Works Constructed entirely by the British Government, and which have been more than Ten Years in Operation.			Irrigation Works Constructed entirely by the British Government, and which have been less than Ten Years in Operation.						
	Ganges Canal.	Bari Doab Canal, including Madhopur Workshops.	TOTAL.	Orissa Project.	Midnapore Project.	Tidal Canal.	Soane Project.	Agra Canal.	TOTAL.	
I.—CAPITAL EXPENDITURE:										
(1) Without Interest during the Year:	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ordinary	504	7,911	8,415	574	—1,982	–	–	11,894	10,486	1
Extraordinary	58,255	32,709	90,964	105,043	33,573	24	257,514	59,145	455,299	2
Contributions from Native States	—	—	—	—	—	—	—	—	—	3
Capital value of lands used for the works	– –	84	84	—2	–	–	1,678	–	1,676	4
TOTAL CAPITAL (without Interest) expended during the Year	58,759	40,704	99,463	105,615	31,591	24	259,192	71,039	467,461	5
To the end of the Year:										
Ordinary	2,354,306	1,216,533	3,570,839	33,434	25,458	9,256	8,864	13,062	90,014	6
Extraordinary	391,097	293,179	684,276	1,621,786	619,172	169,467	1,510,824	691,771	4,613,020	7
Contributions from Native States	—	—	—	—	—	—	—	—	—	8
Capital value of lands used for the works	81,076	392	81,468	2,345	–	1,121	1,678	11,130	16,274	9
TOTAL CAPITAL (without Interest) expended to the end of the Year	2,826,479	1,510,104	4,336,583	1,657,565	644,630	179,844	1,521,366	715,963	4,719,308	10
(2) Interest on Capital during Construction:										
During the year	Not calculated as yet. The whole of the interest charges, including those for the period the works were under construction, are included in the amounts entered under the Head III.									11
To the end of the year										
(3) Capital Expenditure, with Compound Interest:										
TOTAL CAPITAL (with Interest) expended during the Year	Not calculated as yet.		—	—	—	—	—	—	—	12
TOTAL CAPITAL (with Interest) expended to the end of the Year										
II.—REVENUE AND WORKING EXPENSES:										
(1) Gross Revenue during the Year:										
(*a*) From water rates and other direct returns, excluding (*b*)	212,882	77,223	290,105	4,549	11,111	2,293	5,090	3,709	26,752	13
(*b*) Amount of Land Revenue estimated to be due to or dependent on the works	62,580	16,653	79,233	–	–	–	–	–	–	14
TOTAL GROSS REVENUE, including Land Revenue (*b*)	275,462	93,876	369,338	4,549	11,111	2,293	5,090	3,709	26,752	15

Works in Bengal, North Western Provinces, and the Punjab, during the end of the Year 1875-76.

have not been made up as yet; their financial results cannot, therefore, be exhibited in this Return.

WORKS IN OPERATION.

	Canals which do not include the Old Capital Outlay before Improvements were Effected in them by the British Government, but which have been entirely Realigned and Reconstructed.			Inundation Canals which do not include the Old Capital Outlay before Improvements were Effected in them by the British Government.				Minor Irrigation Works Constructed entirely by the British Government.							Grand Total of Canals in Operation.
	Eastern Jumna Canal.	Western Jumna Canal.	Total.	Lower Sutlej and Chenab Inundation Canals.	Upper Sutlej Inundation Canals.	Indus Inundation Canals.	Total.	Dún Canals.	Rohilkund Canals.	Bijnor Canals.	Bundelkund Irrigation Works.	Delhi and Goorgaon Irrigation Works.	Shapur and Shahiwal Canals.	Total.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	12,274	2,430	14,704	35	2,278	10,658	12,971	942	6,349	–	–	–	–	7,291	53,867
2	–	49,184	49,184	–	–	–	–	–	–	–	–	–	–	–	595,447
3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
4	–	–	–	–	189	–	189	–	–	–	–	–	–	–	1,949
5	12,274	51,614	63,888	35	2,467	10,658	13,160	942	6,349	–	–	–	–	7,291	651,263
6	218,293	232,366	450,659	10,791	47,845	57,516	116,152	59,950	121,465	6,997	7,488	18,338	2,122	216,360	4,444,024
7	9,123	199,990	209,113	–	3,565	–	3,565	–	8,562	–	–	–	–	8,562	5,518,536
8	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
9	4,327	408	4,735	–	189	6	195	653	5,671	–	770	2	–	7,096	109,768
10	231,743	432,764	664,507	10,791	51,599	57,522	119,912	60,603	135,698	6,997	8,258	18,340	2,122	232,018	10,072,328
11	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
12	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
13	59,249	100,872	160,121	*12,140	911	2,438	15,489	3,601	2,591	895	459	474	625	8,645	501,112
14	22,152	40,128	62,280	21,330	7,451	19,702	48,483	1,595	1,989	3,835	130	–	–	7,549	197,545
15	81,401	141,000	222,401	33,470	8,362	22,140	63,972	5,196	4,580	4,730	589	474	625	16,194	698,657

* The amount here shown includes the following sums not included in the amount of Revenue in Account No. 45; statute labour, 8,954 *l.*; contribution, 2,633 *l.*

No. 71.—General Abstract showing the Financial Results of Irrigation Works in Bengal, North Western

Note.—The Accounts of Irrigation Works in Madras, Bombay, Rajpootana, and British Burmah,

	WORKS IN OPERATION.									
	Irrigation Works Constructed entirely by the British Government, and which have been more than Ten Years in Operation.			Irrigation Works Constructed entirely by the British Government, and which have been less than Ten Years in Operation.						
	Ganges Canal.	Bari Doab Canal, including Madhopur Workshops.	TOTAL.	Orissa Project.	Midnapore Project.	Tidal Canal.	Soane Project.	Agra Canal.	TOTAL.	
II.—REVENUE AND WORKING EXPENSES—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	
(2) Working Expenses during the Year -	105,462	50,240	155,702	20,762	16,740	3,904	11,513	8,319	61,268	1
(3) Net Revenue during the Year:										
From direct returns only (*a*) - -	107,420	26,983	134,403	*—16,213*	*—5,629*	*—1,611*	*—6,453*	*—4,610*	*—34,516*	2
Including Land Revenue (*b*) - -	170,000	43,636	213,636	*—16,213*	*—5,629*	*—1,611*	*—6,453*	*—4,610*	*—34,516*	3
(4) Gross Revenue to the end of the Year:										
(*a*) From water rates and other direct returns excluding (*b*) - -	2,330,190	837,479	3,167,669	28,264	45,020	15,393	5,090	3,764	97,531	4
(*b*) Amount of Land Revenue estimated to be due to or dependent on the works - - - - - -	321,820	328,698	650,518	–	–	–	–	–	–	5
TOTAL GROSS REVENUE, including Land Revenue to the end of the Year (*b*) - -	2,652,010	1,166,177	3,818,187	28,264	45,020	15,393	5,090	3,764	97,531	6
(5) Working Expenses to the end of the year - - - - - - -	1,400,983	612,951	2,013,934	111,162	63,767	16,983	11,543	12,895	216,350	7
(6) Net Revenue to the end of the Year:										
From direct returns only (*a*) - -	929,207	224,528	1,153,735	*—82,898*	*—18,747*	*—1,590*	*—6,453*	*—9,131*	*—118,819*	8
Including Land Revenue (*b*) - -	1,251,027	553,226	1,804,253	*—82,898*	*—18,747*	*—1,590*	*—6,453*	*—9,131*	*—118,819*	9
III.—REVENUE COMPARED WITH CHARGE FOR INTEREST ON CAPITAL:										
Simple interest on capital during the year -	121,949	66,944	188,893	72,472	28,253	8,092	62,641	30,407	201,865	10
Difference between Net Revenue and Charge for Interest during the Year:										
If credit be taken for direct returns only (*a*) - - - - - -	*—14,529*	*—39,961*	*—54,490*	*—88,685*	*—33,882*	*—9,703*	*—69,094*	*—35,017*	*—236,381*	11
If credit be taken for Land Revenue also (*b*) - - - - - -	48,051	*—23,308*	24,743	*—88,685*	*—33,882*	*—9,703*	*—69,094*	*—35,017*	*—236,381*	12
Simple interest on Capital to end of the year, including Interest for period when work was under construction - - -	2,419,912	1,092,327	3,512,239	305,720	152,659	44,517	203,742	116,946	883,584	13
Difference between Net Revenue and Charge for Interest to end of the Year:										
If credit be taken for direct returns only (*a*) - - - - - -	*—1,490,705*	*—867,799*	*—2,358,504*	*—448,618*	*—171,406*	*—46,107*	*—210,195*	*—126,077*	*—1,002,403*	14
If credit be taken for Land Revenue also (*b*) - - - - - -	*—1,168,885*	*—539,101*	*—1,707,986*	*—448,618*	*—171,406*	*—46,107*	*—210,195*	*—126,077*	*—1,002,403*	15

Provinces, and the Punj , during the Year 1875-76, and to the end of the Year 1875-76—*continued.*

have not been made up as yet: their financial results, therefore, cannot be exhibited in this Return.

WORKS IN OPERATION.

	Canals which do not include the Old Capital Outlay before Improvements were Effected in them by the British Government, but which have been entirely Realigned and Reconstructed.			Inundation Canals which do not include the Old Capital Outlay before Improvements were Effected in them by the British Government.				Minor Irrigation Works Constructed entirely by the British Government.							Grand Total of Canals in Operation.
	Jumna Eastern Canal.	Jumna Western Canal.	Total.	Lower Sutlej and Chenab Inundation Canals.	Upper Sutlej Inundation Canals.	Indus Inundation Canals.	Total.	Dún Canals.	Rohilkund Canals.	Bijnor Canals.	Bundelkund Irrigation Works.	Delhi and Goorgaon Irrigation Works.	Shapur and Shahiwal Canals.	Total.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	23,027	37,516	60,543	*16,370	11,307	19,001	46,678	2,539	4,781	254	633	1,258	522	9,987	334,178
2	36,222	63,356	99,578	*—4,230*	*—10,396*	*—16,563*	*—31,189*	1,062	*—2,190*	641	*—174*	*—784*	103	*—1,342*	166,934
3	58,374	103,484	161,858	17,100	*—2,945*	3,139	17,294	2,657	*—201*	4,476	*—44*	*—784*	103	6,207	364,479
4	1,039,486	2,035,184	3,074,670	196,550	69,187	61,802	327,539	70,422	68,208	7,331	2,474	6,463	3,628	158,526	6,825,935
5	221,555	1,485,585	1,707,140	383,938	61,953	197,578	643,469	20,736	22,965	3,835	1,621	52,531	–	101,688	3,102,815
6	1,261,041	3,520,769	4,781,810	580,488	131,140	259,380	971,008	91,158	91,173	11,166	4,095	58,994	3,628	260,214	9,928,750
7	459,508	865,981	1,325,489	*258,085	†144,404	213,100	615,589	52,418	72,215	4,534	6,301	24,604	2,576	162,648	4,334,010
8	579,978	1,169,203	1,749,181	*—61,535*	*—75,217*	*—151,298*	*—288,050*	18,004	*—4,007*	2,797	*—3,827*	*—18,141*	1,052	*—4,122*	2,401,925
9	801,533	2,054,788	3,456,321	322,403	*—13,264*	46,280	355,419	38,740	18,958	6,632	*—2,206*	34,390	1,052	97,566	5,594,740
10	9,972	18,244	28,216	485	2,287	2,438	5,210	2,678	5,720	315	337	825	95	9,970	434,154
11	26,250	45,112	71,362	*—4,715*	*—12,683*	*—19,001*	*—36,399*	*—1,616*	*—7,910*	326	*—511*	*—1,609*	8	*—11,312*	*—267,220*
12	48,402	85,240	133,642	16,615	*—5,232*	701	12,084	*—21*	*—5,921*	4,161	*—381*	*—1,609*	8	*—3,763*	*—69,675*
13	281,369	384,582	665,951	7,130	33,224	27,221	67,575	56,477	44,030	5,981	2,530	22,659	481	132,158	5,261,507
14	298,609	784,621	1,083,230	*—68,665*	*—108,441*	*—178,519*	*—355,625*	*—38,473*	*—48,037*	*—3,184*	*—6,357*	*—40,800*	571	*—136,280*	*—2,769,582*
15	520,164	2,270,206	2,790,370	315,273	*—46,488*	19,059	287,844	*—17,737*	*—25,072*	651	*—4,736*	11,731	571	*—34,592*	333,233

* This amount includes the sum of 8,954 *l.* (value of statute labour) not taken as expenditure in Account No. 47.

† Includes 138 *l.* on account of fees to Lumberdars and Putwaries, for fluctuating Land Revenue of Montgomery District, paid by the Civil Department.

No. 71.—General Abstract showing the Financial Results of Irrigation Works in Bengal, North Western

Note.—The accounts of Irrigation Works in Madras, Bombay, Rajpootana, and British Burmah

	CANALS UNDER CONSTRUCTION.							
	Lower Ganges Canal.	Sirhind Canal.	Swat River Canals.	Tirhoot Project.	Hooghly Project.	Eastern Ganges Canal.	Bundelkund Irrigation Survey.	
I.—CAPITAL EXPENDITURE:								
(1) Without Interest during the Year:	£.	£.	£.	£.	£.	£.	£.	
Ordinary	- -	83	—	18,280	6,761	6	2,182	I
Extraordinary	252,287	148,468	—	- -	- -	—	- -	2
Contributions from Native States	- -	89,958	—	- -	- -	—	- -	3
Capital value of lands used for the works	- -	1,036	—	- -	- -	—	- -	4
TOTAL CAPITAL (without Interest) expended during the Year	252,287	239,545	—	18,280	6,761	6	2,182	5
To the end of the Year:								
Ordinary	- -	3,536	495	39,268	14,306	986	16,326	6
Extraordinary	872,620	750,624	6,489	- -	- -	26,146	13,402	7
Contributions from Native States	- -	418,009	—	- -	- -	—	- -	8
Capital value of lands used for the works	2,169	7,329	—	- -	- -	—	- -	9
TOTAL CAPITAL (without Interest) expended to the end of the Year	874,789	1,179,498	6,984	39,268	14,306	27,132	29,728	10
(2) Interest on Capital during Construction:								
During the Year	Not calculated as yet. The whole of the interest charges, including those for the period the works were under construction, are included in the amounts entered under the Head *III.*							11
To the end of the Year								
(3) Capital Expenditure, with Compound Interest:								
TOTAL CAPITAL (with Interest) expended during the Year	Not calculated as yet.		—	—	—	—	—	12
TOTAL CAPITAL (with Interest) expended to the end of the Year								
II. REVENUE AND WORKING EXPENSES:								
(1) Gross Revenue during the Year:								
(*a*) From water-rates and other direct returns, excluding (*b*)	- -	- -	—	- -	- -	—	- -	13
(*b*) Amount of Land Revenue estimated to be due to or dependent on the works	- -	- -	—	- -	- -	—	- -	14
TOTAL GROSS REVENUE, including Land Revenue (*b*) during the Year	- -	- -	—	- -	- -	—	- -	15
(2) Working Expenses during the Year	- -	- -	—	- -	- -	—	- -	16
(3) Net Revenue during the Year:								
From direct returns only (*a*)	- -	- -	—	- -	- -	—	- -	17
Including Land Revenue (*b*)	- -	- -	—	- -	- -	—	- -	18
(4) Gross Revenue to the end of the Year:								
(*a*) From water-rates and other direct returns, excluding (*b*)	- -	- -	—	- -	- -	—	- -	19
(*b*) Amount of Land Revenue estimated to be due to or dependent on the works	- -	- -	—	- -	- -	—	- -	20
TOTAL GROSS REVENUE, including Land Revenue (*b*)	- -	- -	—	- -	- -	—	- -	21
(5) Working Expenses to the end of the Year	- -	- -	—	- -	- -	—	- -	22
(6) Net Revenue to the end of the Year:								
From direct returns only (*a*)	- -	- -	—	- -	- -	—	- -	23
Including Land Revenue (*b*)	- -	- -	—	- -	- -	—	- -	24
III. REVENUE COMPARED WITH CHARGE FOR INTEREST ON CAPITAL:								
Simple interest on Capital during the Year	33,770	30,957	314	1,380	464	1,221	1,296	25
Difference between Net Revenue and Charge for Interest during the Year:								
If credit be taken for direct returns only (*a*)	—33,770	—30,957	—314	—1,380	—464	—1,221	—1,296	26
If credit be taken for Land Revenue also (*b*)	—33,770	—30,957	—314	—1,380	—464	—1,221	—1,296	27
Simple interest on Capital to end of the Year, including interest for period when work was under construction	64,176	104,597	1,209	1,761	671	6,456	5,584	28
Difference between Net Revenue and Charge for Interest to end of the Year:								
If credit be taken for direct returns only (*a*)	—64,176	—104,597	—1,209	—1,761	—671	—6,456	—5,584	29
If credit be taken for Land Revenue also (*b*)	—64,176	—104,597	—1,209	—1,761	—671	—6,456	—5,584	30

Provinces, and the Punjab, during the Year 1875-76, and to the end of the Year 1875-76—*continued.*

have not been made up as yet, their financial results cannot therefore be exhibited in this Return.

				CANALS ABANDONED OR SUSPENDED.			GRAND TOTAL.	DISTRIBUTION OF GRAND TOTAL BY PROVINCES.			
	Special Survey, Derajat Canal	Special Survey, Lower Bari Doab Canal.	TOTAL.	Damoodah Canal.	Agra Irrigation Works.	TOTAL.		Bengal.	North Western Provinces.	Punjab.	GRAND TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	5,848	7,153	40,313	—43	- -	—43	94,137	23,590	34,151	36,396	94,137
2	- -	—14	400,741	- -	- -	- -	996,188	396,154	369,687	230,347	996,188
3	- -	- -	89,958	- -	- -	- -	89,958	- -	- -	89,958	89,958
4	- -	- -	1,036	- -	- -	- -	2,985	1,676	- -	1,309	2,985
5	5,848	7,139	532,048	—43	- -	—43	1,183,268	421,420	403,838	358,010	1,183,268
6	24,386	18,349	117,652	15,763	22,197	37,960	4,599,636	146,349	2,821,010	1,632,277	4,599,636
7	1,677	21,367	1,692,325	- -	- -	- -	7,210,861	3,921,249	2,012,721	1,276,891	7,210,861
8	- -	- -	418,009	- -	- -	- -	418,009	- -	- -	418,009	418,009
9	- -	- -	9,498	- -	- -	- -	119,266	5,144	105,796	8,326	119,266
10	26,063	39,716	2,237,484	15,763	22,197	37,960	12,347,772	4,072,742	4,939,527	3,335,503	12,347,772
11	—	—	—	—	—	—	—	—	—	—	—
12	—	—	—	—	—	—	—	—	—	—	—
13	- -	- -	- -	- -	- -	- -	501,112	23,043	283,386	194,683	501,112
14	- -	- -	- -	- -	- -	- -	197,545	- -	92,281	105,264	197,545
15	- -	- -	- -	- -	- -	- -	698,657	23,043	375,667	299,947	698,657
16	- -	- -	- -	- -	- -	- -	334,178	52,949	145,015	136,214	334,178
17	- -	- -	- -	- -	- -	- -	166,934	—29,906	138,371	58,469	166,934
18	- -	- -	- -	- -	- -	- -	364,479	—29,906	230,652	163,733	364,479
19	- -	- -	- -	- -	11,083	11,083	6,837,018	93,767	3,532,958	3,210,293	6,837,018
20	- -	- -	- -	- -	- -	- -	3,102,815	- -	592,532	2,510,283	3,102,815
21	- -	- -	- -	- -	11,083	11,083	9,939,833	93,767	4,125,490	5,720,576	9,939,833
22	- -	- -	- -	- -	8,292	8,292	4,342,302	203,455	2,017,146	2,121,701	4,342,302
23	- -	- -	- -	- -	2,791	2,791	2,494,716	—109,688	1,515,812	1,088,592	2,494,716
24	- -	- -	- -	- -	2,791	2,791	5,597,531	—109,688	2,108,344	3,598,875	5,597,531
25	1,003	1,595	72,000	710	999	1,709	507,863	174,012	208,664	125,187	507,863
26	—1,003	—1,595	—72,000	—710	—999	—1,709	—340,939	—203,918	—70,293	—66,718	—340,939
27	—1,003	—1,595	—72,000	—710	—999	—1,709	—143,884	—203,918	21,948	38,546	—143,884
28	3,725	6,050	194,229	5,414	17,333	22,747	5,478,483	774,484	3,020,794	1,683,205	5,478,483
29	—3,725	—6,050	—194,229	—5,414	—14,542	—19,956	—2,983,767	—884,172	—1,504,982	—594,613	—2,983,767
30	—3,725	—6,050	—194,229	—5,414	—14,542	—19,956	119,048	—884,172	—912,450	1,915,670	119,048

No. 72.—STATEMENT showing the Cost of Construction of State Railways, the Expenditure for Maintenance and Working, and the Traffic Receipts, for the Year ended 31st March 1876.

NAME OF RAILWAY.	CONSTRUCTION COST.						REVENUE.						Number of Miles Open for Traffic		REMARKS.
	Ordinary		Extraordinary		Total Construction Cost, exclusive of Interest		Maintenance and Working		Traffic Receipts		Net Traffic Receipts				
	Outlay during 1875-76.	Outlay to End of 1875-76.	Outlay during 1875-76.	Outlay to End of 1875-76.	Outlay during 1875-76.	Outlay to End of 1875-76.	During 1875-76.	To End of 1875-76.	During 1875-76.	To End of 1875-76.	During 1875-76.	To End of 1875-76.	During Year (mean).	At End of Year.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.			
Calcutta and South Eastern	- -	107,748*	—31,640	553,440	—31,640	661,188	9,303	82,722	10,486	71,347	1,183	—11,375†	28	28	¶ Thus arrived at— Expenditure incurred in England on stores for the several Railways, and shown in Account No. 5 as a portion of the charges of the State Railways to which the stores have been transferred, or for which the payments have been made:—
Nulhatee	- - - - - -	- -	—148	27,169	—148	27,169	7,936	24,345	7,178	32,094	—758	7,749	27½	27½	
Rajputana	- - - - - -	10,000	336,937	2,449,092	336,937	2,459,092	119,638	198,269	203,102	317,857	83,464	119,588	364½	394½	
Holkar	- - - - - -	- -	283,973	1,062,105	283,973	1,062,105	35,715	47,283	38,349	55,841	2,634	8,558	57	57	
Wardha Valley	- - - - - -	3,328	140,894	377,005	140,894	380,333	3,150	5,553	2,936	5,048	—214	—505	18	18	
Punjab Northern	- - - -	598	6,586	326,382	2,062,432	326,980	2,069,018	13,737	13,737	22,657	22,657	8,920	8,920	62	62	
Indus Valley	- - - - - -	4,507‡	1,006,210	2,726,429	1,006,210	2,730,936	—	—	—	—	—	—	—	—	
Northern Bengal	- - - - - -	2,886	318,854§	749,187	318,854	752,073	—	—	—	—	—	—	—	—	
Neemuch	- - - - - -	- -	200,308	583,980	200,308	583,980	—	—	—	—	—	—	—	—	
Rangoon and Irrawaddy	- - -	3,355	409,518	488,747	409,518	492,102	—	—	—	—	—	—	—	—	
Sindia	- - - - - - -	17,091	55,781	57,565	55,781	74,656	—	—	—	—	—	—	—	—	
Tirhoot	- - - - - - -	61,651	97,576	195,443	97,576	257,094‖	4,006	4,006	4,804	4,804	798	798	44	44	
Western Rajputana	- - - -	13,569	46,630	- -	- -	13,569	46,630	—	—	—	—	—	—	—	—
Nagpore and Chutteesgurh	- - -	8,806	- -	- -	- -	8,806	—	—	—	—	—	—	—	—	
Hubli and Karwar	- - - - -	59	117	- -	55,197	59	55,314	—	—	—	—	—	—	—	—
Rangoon and Sittang Valley Survey	-	5,558	5,558	- -	- -	5,558	5,558	—	—	—	—	—	—	—	—
Assam Extension Survey (Northern Bengal)	- - - - - -	1,164	1,164	- -	- -	1,164	1,164	—	—	—	—	—	—	—	—
Kosi Extension Survey (Tirhoot Railway)	- - - - - - -	280	280	- -	- -	280	280	—	—	—	—	—	—	—	—
Moradabad, Deobund, and Roorkee	- -	2,849	- -	- -	- -	2,849	—	—	—	—	—	—	—	—	
Campoolee (proposed Branch to Great Indian Peninsula Railway)	- -	1,314	- -	- -	- -	1,314	—	—	—	—	—	—	—	—	
Storekeeper, Calcutta	- - - -	- -	7	13,672	7	13,672	—	—	—	—	—	—	—	—	
Expenditure in England for Stores Purchased and remaining Unappropriated	- -	- -	20,532¶	384,029	20,532¶	384,029	—	—	—	—	—	—	—	—	
TOTAL - - - £.	21,228	283,870**	3,165,184	11,785,492	3,186,412	12,069,362	193,485	375,915	289,512	509,648	96,027	133,733	601	631	

	During 1875-76.	To End of 1875-76.
State Railways:	£.	£.
Calcutta and South Eastern	4,291	431,811
Nulhatee	1,054	31,054
Rajputana	100,945	754,624
Holkar	54,810	303,075
Wardha Valley	13,067	45,334
Punjab Northern	53,541	(a)483,250
Indus Valley	147,155	504,666
Northern Bengal	87,485	229,392
Neemuch	72,189	268,380
Rangoon and Irrawaddy Valley	128,847	130,487
Hubli and Karwar	- -	2,502
Sindia	12,711	12,711
Tirhoot Railway	39,453	128,159
TOTAL	716,448	3,325,545
Transferred to Foreign Railways, or Expended on Works the Cost of which has been debited to Ordinary Grant or sold:		
Nizam's Railway	80	8,275
Muttra and Hattras Railway	1,055	2,536
Patree Branch Railway	- -	637
Meagaum and Dhubhoe Railway	- -	657
Lower Ganges Canal	876	876
Sirhind Canal	2,495	2,495
Sales	2,153	2,153
TOTAL	6,659	17,629
GRAND TOTAL	723,107	3,343,174
Total Expenditure in England	743,639	3,727,203
Balance unappropriated £.	20,532	384,029

(a) This is less by 312 *l.* than the amount shown in regular Accounts, which was charged to Ordinary at commencement of operations on this line.

* Cost of land.

† This deficit includes the value of Revenue Stock and other suspense items at debit of Revenue at end of 1875-76.

‡ Value of buildings received from Marine Department without charge against grant.

§ This is exclusive of a sum of 33,168 *l.*, charged to the Civil Department on account of Famine expenditure.

‖ Exclusive of a sum of 153,322 *l.*, charged to the Civil Department on account of Famine expenditure.

** This is in excess of the amount shown in Account No. 5 by 107,748 *l.*, being the charge for land for the Calcutta and South Eastern State Railway not included in Account No. 5.

No. 73.—STATEMENT showing the Total Amount advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY and other COMPANIES to the 31st March 1876; the NET REVENUE of the several COMPANIES to the 31st December 1875, appropriated towards the REPAYMENT of that AMOUNT, and the BALANCE.

COMPANY.	Guaranteed Interest advanced to 31st March 1876.			Aggregate of Net Revenue Balances for the several Half-years to 31 December 1875, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£.	£.	£.	£.	£.
Bombay, Baroda, and Central India Railway -	4,872,024	16,550	4,888,574	2,074,278	2,814,296
Eastern Bengal Railway - - - - -	1,662,225	10,935	1,673,160	1,145,108	528,052
East Indian Railway - - - - -	22,173,254	240,579	22,413,833	17,056,786	5,357,047
Great Indian Peninsula Railway - - -	13,775,926	376,588	14,152,514	7,603,078	6,549,436
South Indian Railway - - - - -	1,448,013	- -	1,448,013	432,762	1,015,251
Madras Railway - - - - - -	7,137,517	- -	7,137,517	3,114,710	4,022,807
Oudh and Rohilkund Railway - - - -	1,325,942	30,036	1,355,978	215,414	1,140,564
Sindh, Punjab, and Delhi Railway - - -	6,062,082	37,706	6,099,788	1,008,300	5,091,488
Madras Irrigation and Canal - - - -	711,785	- -	711,785	—40,699	752,484
TOTAL - - - £.	59,168,768	712,394	59,881,162	32,609,737	27,271,425

No. 74.—STATEMENT showing the CAPITAL SUBSCRIBED out of the REVENUES of *India* to the BANKS of *Bengal, Madras,* and *Bombay,* and the ANNUAL RETURN for the last Ten Years.

YEAR.	BANK OF BENGAL.		BANK OF MADRAS.		BANK OF BOMBAY.		Total Capital Subscribed.	Total Interest Received.
	Capital Subscribed.	Interest Received.	Capital Subscribed.	Interest Received.	Capital Subscribed.	Interest Received.		
	£.	£.	£.	£.	£.	£.	£.	£.
From the commencement up to 1865-66, inclusive - - -	220,000	–	61,875	–	120,000	–	401,875	–
1866-67 - - - - - -	–	18,600	–	4,781	–	–	–	23,381
TOTAL subscribed to old Bank of Bombay - - -	–	–	–	£.	120,000*			
1867-68 - - - - -	–	18,700	–	5,344	5,000	–	5,000	24,044
1868-69 - - - - -	–	18,700	–	5,344	–	240	–	24,284
1869-70 - - - - -	–	14,300	–	5,625	11,000	368	11,000	20,293
1870-71 - - - - -	–	15,950	–	5,344	–	880	–	22,174
1871-72 - - - - -	–	15,400	–	3,094	–	880	–	19,374
1872-73 - - - - -	–	20,900	–	2,813	–	1,200	–	24,913
1873-74 - - - - -	–	16,500	–	2,531	13,750	1,360	13,750	20,391
1874-75 - - - - -	–	21,450	–	3,938	30,250	2,482	30,250	27,870
1875-76 - - - - -	–	18,700	–	3,937	–	3,000	–	25,637
TOTAL subscribed to New Bank of Bombay (Limited) -	–	–	–	£.	60,000†	–	–	–
TOTAL - - - £.	220,000	–	61,875	–	–	–	461,875	–

	£.	£.
* Total old Bank Shares - - -	- -	120,000
Deduct—Shares written off:		
1867-68 - - - - -	60,000	
1870-71 - - - - -	48,000	
		108,000
Carried forward - - - £.		12,000

	£.	£.
Brought forward - - -	- -	12,000
Deduct—Liquidation Dividend received:		
1869-70 - - - - -	6,000	
1870-71 - - - - -	3,000	
1871-72 - - - - -	2,400	
1872-73 - - - - -	600	
		12,000
Balance outstanding - - - £.		—

† Sold off at a premium of *Rs.* 31 per cent. Proceeds, *less* charges 466 *l.*, amounted to 78,133 *l.*

No. 75.—STATEMENT showing, with regard to INDIAN RAILWAY and other GUARANTEED the TOTAL RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT

COMPANY.	TRANSACTIONS DURING THE YEAR TO 31st MARCH 1876.								RECEIPTS ON		
	RECEIPTS.				WITHDRAWALS.						
	India.	England.			India.	England.			In India.		
	Refunds, &c.	On account of Capital.	Refunds, &c.	TOTAL.		On account of Stores, &c.	For Discharge of Debentures.	TOTAL.	Share Capital.	Capital not bearing Interest.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Bombay, Baroda, and Central India Railway	181,684	510	2,855	185,049	73,171	41,387	- -	114,558	21,672	- -	1
Eastern Bengal Railway	78,502	- -	177	78,679	52,330	30,530	- -	82,860	16,486	- -	2
East Indian Railway	306,874	*1,046,890	1,087	1,354,851	147,293	213,882	1,220,150	1,581,325	333,990	1,338	3
Great Indian Peninsula Railway	531,231	- -	3,896	535,127	170,302	246,811	- -	417,113	405,047	742	4
Madras Railway	194,526	626,035	450	821,011	118,759	85,000	500,000	703,759	- -	- -	5
Oudh and Rohilkund Railway	69,592	38	1,583	71,213	168,728	40,428	- -	209,156	424,419	- -	6
Sindh, Punjab, and Delhi Railway	137,613	- -	1,353	138,966	362,116	56,433	- -	418,549	86,253	67	7
South Indian Railway	50,485	- -	2,029	52,514	290,817	462,457	- -	753,274	1,221	55	8
Madras Irrigation and Canal	- -	- -	- -	- -	- -	- -	- -	- -	3,996	- -	9
TOTAL £.	1,550,507	1,673,473	13,430	3,237,410	1,383,516	1,176,928	1,720,150	4,280,594	1,293,084	2,202	10
		£. 1,686,903.				£. 2,897,078.					

* Includes 8,921 *l.* on account of premium not bearing interest.

COMPANIES, the RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT during the Year 1875-76; to the 31st March 1876; and the BALANCES at that Date.

	TRANSACTIONS TO 31st MARCH 1876.										
	ACCOUNT OF SUBSCRIBED CAPITAL.						WITHDRAWALS, LESS REFUNDS, &c.			Balance standing to the Credit of the several Companies.	Amounts Advanced to the several Companies.
	In England.					TOTAL.	In India.	In England.	TOTAL.		
	Share Capital.	Debentures.	Debenture Stock.		Capital not bearing Interest.						
			Stock Represented.	Cash Received.							
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	7,528,628	245,300	- -	- -	35,387	7,830,987	4,024,845	3,701,778	7,726,623	104,364	—
2	2,238,996	52,650	*411,308*	374,730	2,288	2,685,150	1,689,325	1,388,280	3,077,605	- -	392,455
3	25,647,499	2,884,470	*1,500,000*	1,500,000	205,339	30,572,636	19,512,240	11,043,112	30,555,352	17,284	—
4	19,064,125	1,304,250	*2,701,450*	2,475,559	228,860	23,478,583	12,098,541	10,691,881	22,790,422	688,161	—
5	10,193,201	89,600	- -	- -	9,898	10,292,699	5,414,452	4,656,349	10,070,801	221,898	—
6	3,575,581	1,115,300	*384,700*	354,589	3,352	5,473,241	2,944,136	2,355,818	5,299,954	173,287	—
7	10,988,964	- -	- -	- -	4,336	11,079,640	5,699,858	4,859,734	10,559,592	520,048	—
8	3,171,220	- -	*425,000*	425,000	62,009	3,659,505	1,194,169	2,173,979	3,368,148	291,357	—
9	995,670	- -	- -	- -	- -	999,666	922,309	†448,681	†1,370,990	- -	371,324
10	83,403,904	5,691,570	*5,422,458*	5,129,878	551,469	96,072,107	53,499,875	41,319,612	94,819,487	2,016,399	763,779
								NET BALANCE - - - £.		1,252,620.	

† These sums include a loan to the Company of 600,000 *l.*, less 228,000 *l.* repaid.

No. 76.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1876.

RECEIPTS:	£.	£.
Interest realised in the year on the Securities of the Government of India purchased under the authority of Section 10, Act No. XIX. of 1861,—*see* Account, No. 21, page 52, Interest Receipts	236,500	
Rent received for a portion of the Calcutta Currency Office	240	
Miscellaneous Receipts	12	
TOTAL RECEIPTS £.	- -	236,752

Note.—Amount of Securities held on 31st March 1876 was as follows:

	Amount.	Cost Price.
	Rs.	*Rs.* *a.* *p.*
4 per cent.	5,82,74,000	5,61,80,223 - 1
4½ per cent.	7,56,400	7,59,305 1 -
TOTAL *Rs.*	5,90,30,400	5,69,39,528 1 1

CHARGES:		
Salaries and Charges of the several Currency Offices	22,841	
Repairs of Buildings and other Public Works Charges connected with the Department	368	
Value of Stationery supplied	240	
Value of Printing executed by Government Press	203	
House, Lighting, Police, and Water Rates	580	
Cost of Note Forms received from England	8,495	
Pensions	163	
Service Telegrams	202	
Purchase of Service Stamps	163	
Cost of two Iron Safes received from England	277	
TOTAL CHARGES £.	- -	33,532
NET PROFIT in 1875-76 £.		203,220

0.93.

No. 77.—STATEMENT showing Cost of Main and Other Lines of Telegraph defrayed from the Revenues of *India* to Close of 1875-76.

Number of Lines.	LINES. From	To	Sections included as alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1876.	Total Cost of Lines to End of 1874-75.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	Total Cost of Lines to End of 1875-76.	BUILDINGS. Total Cost of Buildings to End of 1874-75.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	Total Cost of Buildings to End of 1875-76.	Total of Lines and Buildings to End of 1875-76.
			MAIN LINES.			£.	£.	£.	£.	£.	£.	£.	£.	£.
1	Calcutta	Allahabad	Includes lines Raneegunge to Mogulserai and Kanoo Junction to Luckieserai.	1,091·904	Complete	158,163	- -	1,107	159,270	81,549	- -	10,830	92,379	251,649
2	Allahabad	Bombay	Does not include the loop line from Jubbulpore to Bhosawul *viâ* Nagpore.	838·95	Complete	134,904	- -	16,441	151,345	38,419	- -	8,246	46,665	198,010
3	Allahabad	Agra	- - - - -	280·67	Complete	52,374	- -	6	52,380	3,675	- -	- -	3,675	56,055
4	Agra	Kurrachee	- - - - -	858·639	Complete	157,352	- -	13,567	170,919	9,888	- -	79	9,967	180,886
5	Bombay	Kurrachee	Does not include line Kurrachee to Deesa, which is part of No. 4.	405·241	Complete	50,123	- -	35,803	85,926	2,661	- -	3	2,664	88,590
6	Bombay	Madras	Does not include line Bombay to Callian, which is part of No. 2.	789·65	Complete	77,011	- -	4,325	81,336	3,625	- -	339	3,964	85,300
7	Madras	Calcutta	Does not include line Calcutta to Raneegunge, which is part of No. 1.	1,056·687	Complete	120,624	- -	—*526*	120,098	7,825	- -	—*77*	7,748	127,846
8	Agra	Lahore	Does not include line Agra to Toondla, which is part of No. 3.	451·8	Complete	67,434	- -	—*68*	67,366	1,526	- -	310	1,836	69,202
9	Calcutta	Amherst	Does not include line Calcutta to Barrackpore, which is part of No. 1.	1,288·441	Complete	126,886	- -	7,872	134,758	17,430	- -	1,088	18,518	153,276
10	Madras	Ceylon	- - - - -	393·32	Complete	58,075	- -	11	58,086	2,173	- -	- -	2,173	60,259
11	Ceylon Coast (Talla Manaar).	Galle	(*See* Ceylon Account) - - -	- -	- -	- -	- -	17	17	- -	- -	- -	- -	17
			SECONDARY LINES.											
12	Lahore	Peshawur	- - - - -	275·23	Complete	40,702	- -	392	41,094	1,722	- -	11	1,733	42,827
13	Lahore	Kurrachee	*Viâ* Multan and Indus Valley Railway, section Khanpore to Khairpore, not included not being completed. Does not include Hyderabad to Kurrachee, which is part of No. 4.	645·3	Incomplete	57,933	- -	31,390	89,323	1,073	- -	- -	1,073	90,396
14	Hyderabad	Rawul Pindee	*Viâ* Rajanpore, Dera Gazee Khan, Bunnoo, and Kohat.	878·107	Complete	71,561	- -	641	72,202	2,527	- -	- -	2,527	74,729
15	Poona	Arconum (by road)	- - - - -	762·667	Complete	94,724	- -	—*89*	94,635	4,652	- -	- -	4,652	99,287
16	Sahibgunge	Silchar	- - - - -	566·45	Complete	59,868	- -	1,709	61,577	1,420	- -	1,192	2,612	64,189
17	Bangalore	Ceylon	- - - - -	708·646	Complete	76,059	- -	959	77,018	5,854	- -	29	5,883	82,901
18	Jubbulpore	Bhosawul	- - - - -	408·85	Complete	49,027	- -	83	50,010	6,541	- -	365	6,906	56,916
19	Agra	Khundwa	- - - - -	466·13	Complete	48,621	- -	—*2,639*	45,982	4,178	- -	1,142	5,320	51,302
20	Allyghur	Benares	- - - - -	451·37	Complete	67,428	- -	16	67,444	3,010	- -	- -	3,010	70,454
21	Indore	Neemuch	- - - - -	153·68	Complete	12,100	- -	8,840	20,940	1,098	- -	- -	1,098	22,038
22	Belgaum	Goa	- - - - -	98·884	Complete	9,903	- -	—*1*	9,902	643	- -	51	694	10,596
23	Bezwarah	Bellary	Does not include line Auspree to Bellary, which is part of No. 6.	346·586	Complete	33,947	- -	—7	33,940	1,340	- -	- -	1,340	35,280
24	Waddy	Hyderabad	- - - - -	116·6	Complete	15,557	- -	—*64*	15,493	- -	- -	- -	- -	15,493
			Carried forward - -	13,333·802	- -	1,641,276	- -	119,785	1,761,061	202,829	- -	23,608	226,437	1,987,498

No. 77.—Statement showing Cost of Main and Other Lines of Telegraph defrayed from the Revenues of *India* to Close of 1875–76—*continued.*

Number of Lines.	LINES. From	To	Sections included as alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1876.	Total Cost of Lines to End of 1874-75.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	Total Cost of Lines to End of 1875-76.	BUILDINGS. Total Cost of Buildings to End of 1874-75.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	Total Cost of Buildings to End of 1875-76.	Total of Lines and Buildings to End of 1875-76.
						£.	£.	£.	£.	£.	£.	£.	£.	£.
			Brought forward - - -	13,533·802	- -	1,641,276	- -	119,785	1,761,061	202,829	- -	23,608	226,437	1,987,498
			SECONDARY LINES—*continued.*											
25	Dharwar - -	Coompta - -	- - - - -	124·297	Complete -	6,554	- -	—*820*	5,734	11	- -	- -	11	5,745
26	Calcutta - -	Saugor Island -	Does not include line Calcutta to Sealdah, which is part of No. 1.	89·217	Complete -	7,267	- -	120	7,387	4,553	- -	2,260	6,813	14,200
27	Prome - -	Bassein - -	- - - - -	185·25	Complete -	8,186	- -	1,888	10,074	831	- -	68	899	10,973
28	Mogulserai - -	Benares - -	- - - - -	12·86	Complete -	1,657	- -	3	1,660	- -	- -	- -	- -	1,660
29	Ahmedabad -	Bhownugger -	- - - - -	192·75	Complete -	15,964	- -	—*68*	15,896	- -	- -	- -	- -	15,896
30	Umballa - -	Simla - - -	- - - - -	76·5	Complete -	8,339	- -	- -	8,339	964	- -	72	1,036	9,375
31	Meerut - -	Mussoorie - -	- - - - -	76·95	Complete -	11,989	- -	2	11,991	1,604	- -	99	1,703	13,694
32	Nagpore - -	Hinganghat and Wurrora.	- - - - -	41·7	Complete -	8,893	- -	—*24*	8,869	- -	- -	- -	- -	8,869
33	Trichinopoly -	Tuticorin through Maniarchi.	- - - - -	197·	Complete -	- -	- -	19,770	19,770	- -	- -	- -	- -	19,770
34	Sara - - -	Julpigorie - -	- - - - -	174·	Being reconstructed.	—	—	—	—	—	—	—	—	—
35	Lucknow - -	Seetapore - -	- - - - -	53·27	Complete -	380	- -	188	568	- -	- -	- -	- -	568
			TERTIARY LINES.											
36	Munmar - -	Dhoolia - -	- - - - -	56·5	Complete -	5,602	- -	—*2*	5,600	100	- -	- -	100	5,700
37	Cawnpore - -	Futtehghur - -	- - - - -	84·	Complete -	7,517	- -	- -	7,517	- -	- -	- -	- -	7,517
38	Cawnpore - -	Lucknow - -	- - - - -	46·482	Complete -	8,506	- -	291	8,797	- -	- -	- -	- -	8,797
39	Agra - - -	Muttra - -	- - - - -	33·864	Complete -	2,518	- -	- -	2,518	- -	- -	- -	- -	2,518
40	Bankipore - -	Bettiah - -	- - - - -	182·6	Complete -	8,013	- -	5,093	13,106	- -	- -	108	108	13,214
41	Ajmere - -	Nusseerabad -	- - - - -	15·25	Complete -	1,536	- -	271	1,807	- -	- -	- -	- -	1,807
42	Anadara - -	Mount Aboo -	- - - - -	5·	Complete -	441	- -	- -	441	109	- -	- -	109	550
43	Narell - - -	Matheran - -	- - - - -	5·25	Complete -	658	- -	- -	658	13	- -	- -	13	671
44	Poona - - -	Ahmednuggur -	- - - - -	71·	Complete -	5,775	- -	—*1*	5,774	- -	- -	- -	- -	5,774
45	Poona - - -	Gunneshkhind -	Does not include line Poona to Kirkee, which is part of No. 6.	1·25	Complete -	188	- -	- -	188	40	- -	- -	40	228
46	Bezwarah - -	Masulipatam -	- - - - -	43·	Complete -	2,467	- -	—*2*	2,465	722	- -	73	795	3,260
47	Bimlipatam - -	Vizianagram -	Does not include line Bimlipatam to Chittavalsa Junction, which is part of No. 7.	10·75	Complete -	878	- -	- -	878	- -	- -	- -	- -	878
48	Mercara - -	Mangalore - -	- - - - -	78·95	Complete -	16	- -	- -	16	- -	- -	- -	- -	16
49	Meerut - -	Delhi and Bundikari.	Does not include line Meerut to Ghazeeabad, which is part of No. 8.	145·5	Complete -	15,543	- -	284	15,827	500	- -	- -	500	16,327
50	Umballa - -	Pattiala - -	Does not include line Umballa to Rajpoora, which is part of No. 8.	17·	Complete.	—	—	—	—	—	—	—	—	—
51	Umballa - -	Ferozepore - -	Does not include line Umballa to Loodiana, which is part of No. 8.	77·6	Complete -	3,878	- -	—*50*	3,828	- -	- -	- -	- -	3,828

52	Prome - -	Laingha - -	- - - - -	51·8	Complete -	424	- -	19	443	- -	- -	- -	- -	443
53	Thayethamine -	Tounghoo - -	- - - - -	104·62	Complete -	10,195	- -	- -	10,195	2,379	- -	- -	2,379	12,574
54	Manaar - -	Jaffna - -	(*See* Ceylon Account) - - -	- -	Complete.	—	—	—	—	—	—	—	—	—
55	Dambulla - -	Trincomalee -	- ditto - ditto - - - -	—		—	—	—	—	—	—	—	—	—
56	Kandy - -	Batticaloa - -	- ditto - ditto - - - -	- -	Incomplete from Badulla to Batticaloa.	—	—	—	—	—	—	—	—	—
57	Wuzeerabad -	Sealkote - -	- - - - -	27·	Complete -	1,110	- -	- -	1,110	- -	- -	- -	- -	1,110
58	Rangoon - -	Elephant Point -	- - - - -	32·8	Complete -	4,371	- -	2	4,373	561	- -	129	690	5,063
59	Sattara - -	Mahableshwar -	- - - - -	30·	Complete -	2	- -	140	142	- -	- -	- -	- -	142
60	Veerungaum -	Kharaghora and Patree.	- - - - -	21·	Complete -	1,797	- -	1	1,798	- -	- -	- -	- -	1,798
61	Rawul Pindee -	Murree - -	- - - - -	39·75	Complete -	3,760	- -	30	3,790	40	- -	14	54	3,844
62	Kala-ka-serai -	Abbottabad - -	- - - - -	44·	Complete -	4,144	- -	- -	4,144	43	- -	- -	43	4,187
63	Nowshera - -	Hotimurdun -	- - - - -	15·	Complete -	1,522	- -	7	1,529	- -	- -	- -	- -	1,529
64	Titalya - -	Darjeeling - -	- - - - -	57·5	Complete -	3,432	- -	- -	3,432	1	- -	- -	1	3,433
65	Bankipore (Dinapore Junction).	Dinapore - -	- - - - -	3·	Complete -	290	- -	13	303	- -	- -	- -	- -	303
66	Jubbulpore - -	Saugor - -	Does not include line Jubbulpore to Kurili, which is part of No. 2.	70·	Complete -	5,988	- -	- -	5,988	1	- -	3	4	5,992
67	Akola - - -	Akote - - -	- - - - -	28·	Complete -	1,773	- -	41	1,814	15	- -	- -	15	1,829
68	Gwalior - -	Morar - - -	- - - - -	4·5	Complete -	365	- -	—4	361	780	- -	- -	780	1,141
69	Indore (Fatehabad)	Oojein - - -	Does not include line Indore to Fatehabad, which is part of No. 21.	12·	Complete -	2	- -	- -	2	- -	- -	- -	- -	2
70	Chundowsie Junction.	Nynee Tal and Ranikhet.	- - - - -	93·64	Complete -	4,558	- -	- -	4,558	4	- -	- -	4	4,562
71	Hyderabad - -	Secunderabad -	- - - - -	2·4	Complete -	258	- -	12	270	400	- -	- -	400	670
72	Mysore - -	Ootacamund and Mettapolium.	- - - - -	91·81	Complete -	6,915	- -	- -	6,915	- -	- -	- -	- -	6,915
73	Calcutta - -	Diamond Harbour	Does not include line Calcutta to Kidderpore, which is part of No. 26.	25·063	Complete -	1,279	- -	20	1,299	- -	- -	- -	- -	1,299
74	Wudwan - -	Dhoraji - -	- - - - -	122·	Complete -	4,311	- -	2,724	7,035	- -	- -	- -	- -	7,035
75	Kalka - - -	Kussowlie - -	- - - - -	9·	Complete -	1,058	- -	- -	1,058	- -	- -	- -	- -	1,058
76	Kussowlie - -	Dugshai - -	- - - - -	9·	Complete -	191	- -	- -	191	- -	- -	- -	- -	191
77	Kussowlie - -	Subathoo - -	- - - - -	10·	Complete -	233	- -	- -	233	- -	- -	- -	- -	233
78	Roorkee - -	Hurdwar - -	- - - - -	19·	Complete -	893	- -	- -	893	- -	- -	- -	- -	893
79	Gari Husaroo -	Furrucknugger -	- - - - -	7·5	Complete -	58	- -	- -	58	- -	- -	- -	- -	58
80	Prome (Laingha) -	Thayetmyo - -	- - - - -	5·88	Complete -	5,779	- -	2	5,781	1,518	- -	- -	1,518	7,299
81	Peshawur - -	Cherat - -	Exclusive of 14 miles of wire of this line, carried on supports of the Section Nowshera to Peshawur.	14·	Complete -	1,058	- -	26	1,084	- -	- -	- -	- -	1,084
82	Monghyr - -	Jamalpore - -	- - - - -	6·	Complete -	- -	- -	149	149	- -	- -	- -	- -	149
83	Burhee - -	Hazareebaghj -	- - - - -	22·426	Complete -	298	- -	66	364	- -	- -	- -	- -	364
84	Dehree - -	Arrah - - -	- - - - -	59·	Complete -	- -	- -	16	16	- -	- -	- -	- -	16
			LOCAL LINES.											
85	Tuticorin (Maniarchi).	Tinnevelli - -	- - - - -	18·	Complete.	—	—	—	—	—	—	—	—	—
86	Parbuttypore -	Dinagepore - -	- - - - -	18·	On temporary supports.	—	—	—	—	—	—	—	—	—
87	Parbuttypore -	Rungpore - -	- - - - -	24·		—	—	—	—	—	—	—	—	—
88	Lahore - -	Meean Meer -	- - - - -	·57	Complete -	236	- -	- -	236	- -	- -	- -	- -	236
89	Bombay - -	Malabar Point -	- - - - -	2·5	Complete -	106	- -	- -	106	- -	- -	- -	- -	106
90	Bombay - -	Byculla - -	Exclusive of 2·5 miles of one wire, carried on supports of the line from Bombay to Dadur.	·25	Complete -	43	- -	- -	43	- -	- -	- -	- -	43
			Carried forward - -	16,532·601	- -	1,840,490	- -	149,992	1,990,482	218,018	- -	26,434	244,452	2,234,934

No. 77.—Statement showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India*, to Close of 1875-76—*continued*.

Number of Lines.	LINES. From	To	Sections included as Alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1876.	Total Cost of Lines to End of 1874-75.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	Total Cost of Lines to End of 1875-76.	BUILDINGS. Total Cost of Buildings to End of 1874-75.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	Total Cost of Buildings to End of 1875-76.	Total of Lines and Buildings to End of 1875-76.
						£.	£.	£.	£.	£.	£.	£.	£.	£.
			Brought forward - - -	16,532·601	- -	1,840,490	- -	149,992	1,990,482	218,018	- -	26,434	244,452	2,234,934
			LOCAL LINES—*continued*.											
91	Bombay - -	Lighthouse and Observatory to Time Ball.	- - - - -	3·	Complete -	541	- -	6	547	- -	- -	- -	- -	547
92	Parell - - -	Government House	- - - - -	1·5	Complete -	141	- -	4	145	- -	- -	- -	- -	145
93	Marine Lines Railway Station.	Colaba Railway Station.	- - - - -	2·	Complete -	260	- -	7	267	- -	- -	- -	- -	267
94	Nassick Road -	Nassick Office -	- - - - -	4·5	Complete -	134	- -	—9	125	- -	- -	- -	- -	125
95	Calcutta Signal Office.	Bengal Secretariat	- - - - -	1·05	Complete -	260	- -	- -	260	- -	- -	- -	- -	260
96	Calcutta Signal Office.	Time Ball in Fort William through Surveyor General's Office.	- - - - -	1·931	Complete -	147	- -	- -	147	- -	- -	- -	- -	147
97	Calcutta Signal Office.	Belvedere - -	- - - - -	·584	Complete -	125	- -	- -	125	- -	- -	- -	- -	125
98	Poona - - -	Railway Station -	Wire (eight miles) carried on supports of the Section Kirkee to Poona.	- -	Complete -	12	- -	- -	12	- -	- -	- -	- -	12
99	Bellary - -	Railway Telegraph Office.	- - - - -	·025	Complete -	27	- -	- -	27	- -	- -	- -	- -	27
100	Bangalore - -	Railway Station -	- - - - -	·85	Complete -	59	- -	14	73	- -	- -	- -	- -	73
101	Madras - -	Central Railway Station.	Wire (one mile) carried on supports of the Section Madras to Pondicherry.	- -	Complete -	29	- -	- -	29	- -	- -	- -	- -	29
102	Madras - -	Observatory -	2·5 miles of wire carried on supports of the Section Madras to Pondicherry.	1·	Complete.	—	—	—	—	—	—	—	—	—
103	Madras - -	Guindy - -	Wire (seven miles) carried on supports of the Section Madras to Pondicherry.	- -	Complete -	112	- -	- -	112	- -	- -	- -	- -	112
104	Madras Office -	Master Attendant's Office.	One mile of single wire carried on supports of the Section Madras to Nellore.	- -	- -	- -	- -	—57	—57	- -	- -	- -	- -	—57
105	Calicut - -	Beypore - -	Wire (9· miles) carried on supports of the Section Calicut to Cochin.	- -	Complete -	167	- -	- -	167	- -	- -	- -	- -	167
106	Colombo - -	Railway Station -	(*See* Ceylon Account) - - -	- -	Complete.	—	—	—	—	—	—	—	—	—
107	Lucknow - -	Byramghat - -	- - - - -	21·33	Complete -	1,222	- -	- -	1,222	- -	- -	- -	- -	1,222
108	Lucknow Telegraph Office.	Railway Agent's Office.	- - - - -	·73	Complete.	—	—	—	—	—	—	—	—	—
109	Lucknow Telegraph Office.	Cantonment Branch	- - - - -	1·7	Complete -	30	- -	—6	24	- -	- -	- -	- -	24

110	Railway Crossing at Bareilly.	Railway Office -	- - - - - -	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
111	Rajgnat - -	Nurora - -	- - - - -	5·	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
112	Secunderabad Junction.	Secretariat at Bolarum.	- - - - -	7·1	Complete -	259	- -	—2	257	1	- -	- -	1	258									
113	Meerut - -	Railway Station -	One mile of wire on supports, Meerut Office to Meerut Junction.	1·2	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
114	Umballa - -	Railway Station -	- - - - - -	1·9	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
115	Jullunder - -	Railway Station -	- - - - - -	1·6	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
116	Benares Cantonments.	City - - - -	- - - - - -	2·25	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
117	Bhagulpore - -	Railway Telegraph Office.	- - - - -	·2	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
118	Allahabad - -	Kattra - -	- - - - -	3·27	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
119	Allahabad - -	City - - -	- - - - -	·58	Complete -	65	- -	5	70	- -	- -	- -	- -	70									
120	Allahabad Office -	Railway Station -	- - - - -	·27	Complete -	- -	- -	25	25	- -	- -	- -	- -	25									
121	Peninsular and Oriental Office, Fort, Bombay.	Peninsular and Oriental Dockyard, Mazagon.	- - - - -	1·5	Complete -	- -	- -	370	370	- -	- -	- -	- -	370									
	Sahibgunge Office	Railway Station -	- - - - - -	- -	Complete -	- -	- -	9	9	- -	- -	- -	- -	9									
122	Railway Junction -	Mhow Government Telegraph Office.	- - - - -	1·	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
123	Lahore Telegraph Office.	Punjab Northern State Railway Telegraph Office.	- - - - -	·13	Complete -	- -	- -	407	407	- -	- -	- -	- -	407									
124	Ditto - - -	Sind, Punjab, and Delhi Railway Telegraph Office.	- - - - -	·15	Complete -	- -	- -	470	470	- -	- -	- -	- -	470									
125	Lahore Station -	Police Line - -	- - - - - -	4·2	Complete -	- -	- -	495	495	- -	- -	- -	- -	495									
126	Allyghur Office -	Railway Station -	Wire ·25 miles carried on supports of the Section Allyghur to Toondla.	- -	- -	- -	- -	2	2	- -	- -	- -	- -	2									
	Jubbulpore Office -	Railway Station -	- - - - - -	- -	- -	- -	- -	12	12	- -	- -	- -	- -	12									
127	Delhi - - -	East India Railway Station.	- - - - -	·1	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
128	Ditto - - -	Rajpootana State Railway Station.	- - - - -	·7	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
129	Umritsur Office -	Railway Station -	- - - - -	·75	Complete -	- -	- -	35	35	- -	- -	- -	- -	35									
130	Sambhur Junction	Sambhur - -	- - - - -	4·25	Complete -	- -	- -	175	175	- -	- -	- -	- -	175									
131	Agra Fort - -	Agra Railway Station.	- - - - -	1·5	Complete -	- -	- -	413	413	- -	- -	- -	- -	413									
132	Bazeetpore - -	Ghat - - -	- - - - -	2·	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
133	Khundwa Telegraph Office.	Railway Station -	- - - - -	·25	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
134	Indore Telegraph Office.	Railway Station -	- - - - -	1·	Complete -	- -	- -	109	109	- -	- -	- -	- -	109									
135	Gwalloo - -	Katkot Quarries -	- - - - -	14·5	Complete -	- -	- -	102	102	- -	- -	- -	- -	102									
	Gowhatty - -	Debrooghur -	- - - - -	- -	Complete -	- -	- -	9	9	- -	- -	- -	- -	9									
136	Rutlam Telegraph Office.	Railway Station -	- - - - -	1·	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
137	Chief Engineer's Office, Mooltan.	Railway - -	One wire ·511 miles from Government	1·	Complete.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Coimbatore - -	Annamallay Hill -	Temporary line put up for H. R. H. the Prince of Wales, since dismantled.	- -	- -	- -	- -	176	176	- -	- -	- -	- -	176									
138	Chitpore - -	Eastern Bengal Railway.	- - - - -	1·875	Complete -	120	- -	- -	120	- -	- -	- -	- -	120									
			Carried forward - - -	16,632,076	- -	1,844,200	- -	152,763	1,996,963	218,019	- -	26,434	244,453	2,241,416									

No. 77.—Statement showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India*, to Close of 1875-76—*continued*.

Number of Lines.	From	To	Sections included as Alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1876.	LINES. Total Cost of Lines to End of 1874-75.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	Total Cost of Lines to End of 1875-76.	BUILDINGS. Total Cost of Buildings to End of 1874-75.	Add or Deduct Corrections.	Capital Outlay of 1875-76.	Total Cost of Buildings to End of 1875-76.	Total of Lines and Buildings to End of 1875-76.
						£.	£.	£.	£.	£.	£.	£.	£.	£.
			Brought forward - - -	16,632·076	- -	1,844,200	- -	152,763	1,996,963	218,019	- -	26,434	244,453	2,241,416
			LOCAL LINES—*continued*.											
	Workshop and Press Capital :													
	Materials - - - - -		- - - - -	- -	- -	8,677	- -	3,137	11,814	- -	- -	- -	- -	11,814
	Machinery and Plant - - -		- - - - -	- -	- -	6,858	- -	515	7,373	- -	- -	- -	- -	7,373
	Buildings - - - - -		- - - - -	- -	- -	- -	- -	- -	- -	9,923	- -	702	10,625	10,625
	Storehouses at Calcutta, Madras, and Bombay.		- - - - -	- -	- -	- -	- -	4	4	44,531	- -	3	44,534	44,538
	Quarters for Officers - - -		- - - - -	- -	- -	- -	- -	- -	- -	1,043	- -	- -	1,043	1,043
	First equipment of Lines - -		- - - - -	- -	- -	- -	- -	134	134	- -	- -	- -	- -	134
	First equipment of Offices - -		- - - - -	- -	- -	9,427	- -	2,710	12,137	- -	- -	- -	- -	12,137
	Stores :													
	Stock, including Stores from Lines, London Stores not yet received, &c.		- - - - -	- -	- -	230,559	- -	—*50,521*	180,038	- -	- -	- -	- -	180,038
	Manufacture — Works not out-turned, and Workshop Suspense and Renewals.		- - - - -	- -	- -	3,090	- -	1,152	4,242	- -	- -	- -	- -	4,242
			TOTAL CAPITAL EXISTING - - -	16,632·076	- -	2,102,811	- -	109,894	2,212,705	273,516	- -	27,139	300,655	2,513,360
			Add—Sale Proceeds of Unserviceable Stores deducted from above - -	- -	- -	3,648	- -	- -	3,648	- -	- -	- -	- -	3,648
			Add—Lines, Buildings, and Stores abandoned - - - - -	- -	- -	558,779	- -	—*7,016*	551,763	3,353	- -	- -	3,353	555,116
			Add—Balances of Suspense Heads, "Advances," "Sales," "Purchases," and "Contracts."	- -	- -	- -	- -	7,272	7,272	- -	- -	- -	- -	7,272
			GRAND TOTAL, INDIA - - -	- -	- -	2,665,238	- -	110,150	2,775,388	276,869	- -	27,139	304,008	3,079,396
			CEYLON.											
11	Ceylon Coast (Talla Manaar).	Galle - - -	- - - - -	320·7	Complete -	13,791	- -	—*12*	13,779	- -	- -	- -	- -	13,779
54	Manaar - -	Jaffna - - -	- - - - -	67·09	Complete -	4,223	- -	- -	4,223	- -	- -	- -	- -	4,223
55	Dambulla - -	Trincomalee -	- - - - -	69·5	Complete -	2,449	- -	- -	2,449	- -	- -	- -	- -	2,449
56	Kandy - -	Badulla - -	- - - - -	55·55	Complete -	4,473	- -	3,103	7,576	- -	- -	- -	- -	7,576
106	Colombo - -	Railway Station -	Wire (one mile) carried on supports of Section Peradineya Junction to Colombo.	- -	- -	50	- -	- -	50	- -	- -	- -	- -	50
			First equipment of Offices - - -	- -	- -	23	- -	—*1*	22	- -	- -	- -	- -	22
			First equipment of Lines - - -	- -	- -	2,594	- -	- -	2,594	- -	- -	- -	- -	2,594
			TOTAL CAPITAL EXISTING - - -	512·84	- -	27,603	- -	3,090	30,693	- -	- -	- -	- -	30,693
			Add—Sale Proceeds of Unserviceable Stores - - - - - -	- -	- -	20	- -	- -	20	- -	- -	- -	- -	20
			GRAND TOTAL - - -	- -	- -	27,623	- -	3,090	30,713	- -	- -	- -	- -	30,713
			Deduct—Cost of Ceylon Telegraphs not paid from Indian Revenues - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	24,355
			NET TOTAL - - -	- -	- -	27,623	- -	3,090	30,713	- -	- -	- -	- -	6,358

No. 78.—ACCOUNT showing AMOUNT of BILLS Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding, during the Year ended 31st March 1876.

	Amount of Bills Outstanding on 1st April 1875.		Amount of Bills Drawn on India.		Amount of Bills Discharged in India.		Amount of Bills Outstanding on 31st March 1876.	
	£.	*Rs.*	£.	*Rs.*	£.	*Rs.*	£.	*Rs.*
IN CALCUTTA - - - - - - - -	202,355	22,12,000	7,956,908	8,83,67,000	8,148,721	9,04,59,000	10,542	1,20,000
IN MADRAS - - - - - - - -	1,833	20,000	272,009	30,07,000	273,842	30,27,000	—	—
IN BOMBAY - - - - - - - -	497,888	54,30,000	4,160,696	4,61,26,000	4,658,584	5,15,56,000	—	—
TOTAL - - -	702,076	76,62,000	12,389,613	13,75,00,000	*13,081,147	14,50,42,000	10,542	1,20,000

	Rs.
* Amount of Bills actually paid - - - - - - - - - - - -	14,50,42,000
Amount of Bills payable, if drawn at 2*s.* the Rupee - - - - - -	13,08,11,470
Difference shown as Loss by Exchange (*See* Account, No. 27, page 59) -	1,42,30,530

	s. d.
The average rate of Exchange on Bills paid during the year was - - - -	1-9·645

Calcutta, 26 January 1877.

Edwd. F. Harrison,
Comptroller General.

India Office, 14 May 1877.

Thos. W. Keith,
Accountant.

PART II.

ESTIMATE

OF

REVENUE AND EXPENDITURE,

1876-77.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE and

REVENUE.	1875–76.	Estimate, 1876–77.
	£.	£.
Land Revenue	21,503,742	20,003,400
Tributes and Contributions	726,188	705,000
Forest	672,528	612,000
Excise on Spirits and Drugs	2,493,232	2,487,500
Assessed Taxes	510	200
Customs	2,721,389	2,468,100
Salt	6,244,415	6,343,000
Opium	8,471,425	9,176,800
Stamps	2,835,368	2,864,000
Mint	110,489	214,326
Post Office	763,597	803,600
Telegraph	309,040	331,966
Law and Justice	315,992	326,100
Marine	227,887	206,213
Interest	561,189	556,191
Receipts in Aid of Superannuation, Retired and Compassionate Allowances	749,166	599,782
Gain by Exchange on Transactions with London	395,365	462,700
Miscellaneous	281,768	291,692
	49,383,290	48,432,570
Army	1,045,612	904,998
Public Works:		
Ordinary	73,929	83,494
Irrigation	517,720	501,051
Railways, State	289,512	369,600
TOTAL £.	51,310,063	50,291,713

EXPENDITURE, for 1876–77, compared with the RESULTS of 1875–76.

EXPENDITURE.		1875-76.	Estimate, 1876-77.
		£.	£.
Refunds and Drawbacks		336,324	284,200
Payments in Realisation of Revenue:			
Land Revenue		2,509,427	2,483,892
Forest		402,520	437,198
Excise on Spirits and Drugs		82,855	88,064
Customs		185,731	193,511
Salt		507,410	486,151
Opium		2,218,565	2,891,803
Stamps		106,394	97,450
Mint		107,626	128,129
Post Office		822,079	835,106
Telegraph		490,624	486,677
Allowances and Assignments under Treaties and Engagements		1,713,724	1,678,867
TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection and Cost of Salt and Opium	£.	9,483,279	10,001,028
Interest on Permanent and Floating Debt		5,178,108	5,420,963
Interest on Service Funds and other Obligations		385,860	386,702
Administration		1,697,365	1,726,080
Minor Departments		309,399	275,197
Law and Justice		2,336,477	2,401,274
Marine		627,702	562,381
Ecclesiastical		158,058	161,540
Medical		181,928	181,400
Political Agencies		429,535	526,084
Superannuation, Retired and Compassionate Allowances		1,939,305	1,795,030
Loss by Exchange on Transactions with London		1,429,658	2,135,100
Miscellaneous		186,761	118,008
Civil Furlough and Absentee Allowances		229,199	235,957
Allotments for Provincial Services		5,153,652	5,104,410
Famine Relief		508,554	1,911,504
Army		15,308,460	15,804,722
Public Works Ordinary		2,824,482	2,625,840
Railways, Guaranteed:			
Supervision and Cost of Land		83,313	91,200
Guaranteed Interest on Railway Capital, Less Net Traffic Receipts*		975,310	420,051
Railways, State		214,713	265,400
TOTAL ORDINARY	£.	49,641,118	52,149,871
EXTRAORDINARY EXPENDITURE	£.	4,270,629	3,764,614
TOTAL EXPENDITURE	£.	53,911,747	55,914,485

	1875-76.	Estimate, 1876-77.
Guaranteed Interest:	£.	£.
In India	30,988	22,300
In England	4,656,886	4,686,751
	4,687,874	4,709,051
Deduct—Net Traffic Receipts in India	3,712,564	4,289,000
£.	975,310	420,051

ESTIMATE, 1876–77.	£.
Income	50,291,713
Ordinary Expenditure	52,149,871
Excess of Ordinary Expenditure over Income	1,858,158
Income	50,291,713
Total Expenditure	55,914,485
Excess of Total Expenditure over Income £.	5,622,772

No. 2.—ACCOUNT showing the ESTIMATED REVENUE in each of the

REVENUE.	INDIA (General and Political).		OUDH.		CENTRAL PROVINCES.		BRITISH BURMAH.		ASSAM.		
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	68,678	73,000	1,407,431	1,400,000	607,885	597,800	823,655	780,000	337,358	337,500	1
Tributes and Contributions	244,654	228,300	- -	- -	13,799	13,600	- -	- -	- -	- -	2
Forest	10,936	7,700	29,466	35,000	72,618	72,000	177,902	165,000	6,187	7,000	3
Excise on Spirits and Drugs	18,137	20,000	79,102	90,000	135,639	139,000	159,559	180,000	141,456	145,000	4
Assessed Taxes	147	100	35	- -	1	- -	- -	- -	- -	- -	5
Customs	- -	- -	20,759	17,500	10,151	15,000	458,591	425,000	- -	- -	6
Salt	93,019	88,100	1,487	1,300	19,066	10,000	16,032	15,000	- -	- -	7
Opium	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	8
Stamps	23,550	25,000	94,042	94,500	97,261	97,000	63,495	63,000	51,572	49,500	9
Mint	58,450	119,500	- -	- -	- -	- -	- -	- -	- -	- -	10
Post Office	91,895	98,000	17,612	18,000	18,347	18,900	15,926	16,400	10,961	12,200	11
Telegraph	291,918	317,200	- -	- -	- -	- -	- -	- -	- -	- -	12
Law and Justice	27,344	30,000	10,200	12,500	14,540	16,500	20,035	21,200	8,514	9,200	13
Marine	349	- -	- -	- -	- -	- -	8,386	9,000	- -	- -	14
Interest	283,708	259,000	5,491	5,600	3,611	3,400	2	1,200	1,262	600	15
Receipts in aid of Superannuation, Retired and Compassionate Allowances	268,515	110,200	1,407	100	145	100	417	500	88	- -	16
Gain by Exchange on Transactions with London	365,372	430,300	377	200	- -	- -	715	300	- -	- -	17
Miscellaneous	63,688	112,600	1,117	1,200	1,037	800	1,109	2,400	3,612	5,000	18
	1,910,360	1,919,000	1,668,526	1,675,900	994,100	984,100	1,745,824	1,679,000	561,010	566,000	19
Army	556,497	502,900	- -	- -	- -	- -	- -	- -	- -	- -	20
Public Works:											
Ordinary	24,313	23,960	952	200	713	6,180	1,057	500	187	80	21
Irrigation	28	140	- -	- -	- -	- -	100	120	- -	- -	22
Railways, State	241,451	277,000	- -	- -	2,936	3,700	- -	- -	- -	- -	23
TOTAL - - £.	2,732,649	2,723,000	1,669,478	1,676,100	997,749	993,980	1,746,981	1,679,620	561,197	566,080	24

PROVINCES of *British India* for 1876-77, compared with the RESULTS of 1875-76.

	BENGAL.		NORTH-WESTERN PROVINCES.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	3,776,506	3,667,000	4,245,745	4,310,000	2,001,117	2,017,500	4,545,013	3,498,500	3,690,354	3,322,100	- -	- -	21,503,742	20,003,400
2	- -	- -	- -	- -	28,380	28,000	344,643	344,600	94,712	90,500	- -	- -	726,188	705,000
3	19,827	23,000	96,970	79,700	90,983	61,200	42,772	43,500	124,867	117,900	- -	- -	672,528	612,000
4	608,818	630,000	223,614	240,000	95,478	103,000	633,901	545,500	397,528	395,000	- -	- -	2,493,232	2,487,500
5	20	- -	199	- -	1	- -	60	100	47	- -	- -	- -	510	200
6	1,076,364	990,900	39,204	52,000	92,667	85,000	307,962	262,700	715,691	620,000	- -	- -	2,721,389	2,408,100
7	2,561,553	2,552,900	528,510	540,000	790,518	850,000	1,353,789	1,325,700	880,441	960,000	- -	- -	6,244,415	6,343,000
8	5,921,928	6,176,800	- -	- -	- -	- -	- -	- -	2,549,497	3,000,000	- -	- -	8,471,425	9,176,800
9	935,019	960,000	354,179	370,000	247,293	250,000	501,971	505,000	466,986	450,000	- -	- -	2,835,368	2,864,000
10	- -	- -	- -	- -	- -	- -	300	400	51,709	94,400	30	26	210,489	214,326
11	159,391	169,600	91,358	93,900	138,738	138,600	97,207	104,300	122,162	133,700	- -	- -	763,597	803,600
12	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	17,122	14,766	309,040	331,966
13	68,335	70,000	51,301	50,600	44,056	42,000	43,379	43,600	28,288	30,500	- -	- -	315,992	326,100
14	147,264	140,000	- -	- -	- -	- -	1,249	400	69,939	56,800	700	13	227,887	206,213
15	75,991	80,000	12,791	9,200	1,778	2,100	26,977	32,700	113,305	116,100	36,273	26,291	561,189	535,191
16	5,068	4,000	2,366	2,100	2,083	2,300	244,234	250,100	131,844	135,800	92,999	94,582	749,166	599,782
17	2,669	3,300	3,253	1,600	416	500	8,254	10,600	14,309	16,200	- -	- -	395,365	462,700
18	82,196	80,000	18,993	7,000	8,597	6,000	17,790	18,700	64,796	15,700	18,833	42,292	281,768	291,692
19	15,440,949	15,547,200	5,668,483	5,756,100	3,542,105	3,586,200	8,169,501	6,986,400	9,516,475	9,554,700	165,957	177,970	49,383,290	48,432,570
20	- -	- -	- -	- -	- -	- -	172,648	170,600	209,319	189,500	107,148	41,998	1,045,612	904,098
21	7,043	6,860	5,465	5,100	1,065	1,400	5,328	7,190	10,255	14,830	17,551	17,194	73,929	83,494
22	26,463	36,000	283,544	295,000	183,755	142,500	13,011	9,500	10,552	17,440	267	351	517,720	501,051
23	22,468	35,000	- -	- -	22,657	53,900	- -	- -	- -	- -	- -	- -	289,512	309,600
24	15,496,923	15,625,060	5,957,492	6,056,200	3,749,582	3,784,000	8,360,488	7,173,690	9,746,601	9,776,470	290,923	237,513	51,310,063	50,291,713

of *British India* for 1876-77, compared with the RESULTS of 1875-76.

BENGAL.		NORTH WESTERN PROVINCES.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
102,837	90,000	14,585	17,700	13,168	10,500	30,430	34,000	120,891	75,000	- -	- -	336,324	284,200
283,879	275,000	429,431	436,000	245,917	245,000	445,665	441,000	658,864	655,600	4,284	2,492	2,509,427	2,483,892
13,909	19,000	53,791	67,400	55,422	53,500	43,018	44,500	77,905	85,800	2,548	1,998	402,520	437,198
29,038	29,300	11,460	11,800	5,783	5,800	19,703	22,000	6,151	8,000	- -	64	82,855	88,064
66,959	68,500	- -	- -	- -	- -	18,728	19,900	79,048	82,500	144	11	185,731	193,511
11,363	16,000	- -	- -	- -	- -	187,037	167,200	56,102	54,500	280	3,051	507,410	486,151
2,216,044	2,800,000	- -	- -	- -	- -	- -	- -	1,807	1,800	714	3	2,218,565	2,801,803
23,966	24,300	4,812	5,100	6,943	6,700	13,673	14,100	15,617	15,800	35,270	25,130	106,394	97,430
- -	- -	- -	- -	- -	- -	2,931	4,100	36,361	33,000	25,350	39,729	107,626	128,129
232,651	230,700	91,849	90,400	144,271	142,100	76,030	77,600	126,000	129,600	65,127	75,606	822,079	835,106
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	85,162	101,677	490,624	486,677
245,460	242,400	49,552	52,000	83,711	85,300	255,064	242,800	757,308	744,500	19,336	21,067	1,713,724	1,678,867
3,226,106	3,795,200	655,480	680,400	555,215	548,900	1,092,279	1,067,200	1,936,654	1,886,100	238,215	270,828	9,483,279	10,001,028
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,160,855	2,316,963	5,178,108	5,420,963
14,497	13,800	2,028	2,400	818	1,000	47,525	52,900	76,238	76,700	533	602	385,860	386,702
162,578	170,000	125,519	120,000	112,977	112,000	122,444	139,000	157,473	164,000	442,007	418,680	1,697,365	1,726,080
17,127	18,800	4,576	3,800	6,039	5,000	9,539	10,800	13,981	13,200	35,788	36,597	309,899	275,197
652,314	660,000	315,090	317,500	190,095	209,000	361,108	376,300	420,021	432,400	1,471	1,574	2,336,477	2,401,274
223,967	207,600	- -	- -	800	800	7,303	6,900	153,107	134,100	198,419	175,781	627,702	562,381
23,608	22,400	19,561	20,500	21,398	20,800	38,314	43,500	30,987	30,100	1,056	2,740	158,058	161,540
34,011	35,500	29,249	28,600	22,327	23,500	31,258	29,900	26,467	26,800	- -	- -	181,928	181,400
5,736	11,900	3,281	9,400	95,777	86,400	11,940	17,500	78,774	121,200	15,293	14,684	429,535	526,084
71,137	70,000	58,110	60,000	29,057	32,500	153,940	140,100	140,485	121,300	1,140,510	1,220,530	1,939,305	1,795,030
13	100	9	- -	6	100	28,007	72,300	498,798	802,800	- -	- -	1,420,658	2,135,100
22,843	8,600	7,044	4,000	8,500	6,400	28,834	9,100	19,184	7,600	38,430	45,008	186,761	118,008
-	300	- -	- -	- -	- -	100	- -	- -	768	200	228,431	235,357	229,199	235,957
	1,111,200	651,650	654,600	542,316	544,300	835,570	811,300	982,233	978,500	300	610	5,153,652	5,104,410
7,967	- -	- -	- -	- -	- -	- -	- -	1,441,000	- -	470,000	587	504	508,554	1,011,504
-	- -	- -	- -	- -	- -	- -	2,736,693	2,795,300	2,381,404	2,427,600	3,583,196	3,944,722	15,308,460	15,804,722
	183,130	268,491	206,510	206,089	206,340	382,056	353,370	401,038	366,660	94,649	91,440	2,824,482	2,625,840
	15,630	6,168	- -	8,935	9,100	44,031	34,880	17,085	21,330	- -	- -	83,313	91,200
	- -	- -	- -	- -	- -	- -	- -	- -	- -	975,310	420,051	975,310	420,051
	49,690	- -	- -	14,335	51,100	- -	- -	59	1,460	- -	- -	214,713	265,400
	6,373,850	2,146,256	2,107,710	1,814,684	1,857,340	5,932,041	7,401,350	7,334,756	8,082,050	9,155,050	9,196,671	49,641,118	52,140,871
7	798,600	368,767	330,000	1,362,244	1,100,000	59,408	37,500	49,855	64,900	747,908	619,214	4,270,629	3,764,614
6	7,172,450	2,515,023	2,437,710	3,176,928	2,957,340	5,991,449	7,438,850	7,384,611	8,146,950	9,902,958	9,815,885	53,911,747	55,914,485

No. 4.—ABSTRACT ACCOUNT (*in New Form* *) showing the ESTIMATED REVENUE and

REVENUE.	1875–76.	ESTIMATE, 1876–77.
	£.	£.
Land Revenue	21,505,038	20,006,300
Tributes and Contributions	726,188	705,000
Forest	672,528	612,000
Excise on Spirits and Drugs	2,493,232	2,487,500
Assessed Taxes	510	200
Customs	2,722,533	2,469,200
Salt	6,244,415	6,343,000
Opium	8,471,425	9,176,800
Stamps	2,835,368	2,864,000
Mint	110,489	214,326
Post Office	763,765	803,800
Telegraph	309,040	331,966
Law and Justice	796,460	808,300
Police	84,160	65,600
Marine	230,431	208,613
Education	103,891	101,200
Interest	561,189	536,191
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	749,166	599,782
Gain by Exchange on Transactions with London	395,365	462,700
Miscellaneous	368,271	377,792
	50,143,464	49,174,270
Army	1,045,612	904,998
Public Works:		
Ordinary	138,005	133,594
Irrigation	517,720	501,051
Railways, State	289,512	369,600
Provincial and Local Contributions	381,474	137,200
TOTAL £.	52,515,787	51,220,713

* *Note.*—From the 1st April 1871 the Local Governments and Administrations were entrusted with the management of certain impo Services, with Consolidated Allotments from the Imperial Revenues for their support, and Receipts connected with those Services (esti at 647,731 *l.* for 1870–71) were surrendered for Provincial uses. It was at that time thought inexpedient to retain in the Imperial Account Estimates the details of the Receipts and Expenditure thus made over to the Local Governments, and from 1871–72 to 1875–76, incl those transferred heads of Receipt and Expenditure have been excluded, and the whole transactions respecting them have been represented i Accounts and Estimates by a single *net* item of charge under the head of "Allotments for Provincial Services."

In order to give a clearer view of the transactions of the Government, it has been decided to re-introduce into the Imperial Account Estimates for 1876–77, and future years, the details on each side of the Account omitted therefrom in the years above mentioned. The head "Allotments for Provincial Services" therefore disappears from this Estimate, its elements being distributed among the several heads of Rec and Expenditure from which they were originally taken.

EXPENDITURE, for 1876-77, compared with the RESULTS of 1875-76.

EXPENDITURE.	1875-76.	ESTIMATE, 1876-77.
	£.	£.
Refunds and Drawbacks	346,317	291,000
Payments in Realisation of Revenue:		
Land Revenue	2,533,450	2,507,692
Forest	403,668	438,298
Excise on Spirits and Drugs	101,323	106,264
Customs	186,757	195,011
Salt	507,580	486,451
Opium	2,218,565	2,301,803
Stamps	106,472	97,530
Mint	107,626	128,129
Post Office	848,503	861,306
Telegraph	490,624	486,677
Allowances and Assignments under Treaties and Engagements	1,713,724	1,678,867
TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection and Cost of Salt and Opium £.	9,564,609	10,079,028
Interest on Permanent and Floating Debt	5,178,108	5,420,963
Interest on Service Funds and other Obligations	385,860	386,702
Administration	1,426,908	1,448,782
Minor Departments	344,995	312,197
Law and Justice	3,212,447	3,256,774
Police	2,130,049	2,117,400
Marine	629,867	564,581
Education	755,120	734,210
Ecclesiastical	162,190	165,740
Medical	607,972	592,400
Stationery and Printing	437,575	435,398
Political Agencies	433,337	529,484
Superannuation, Retired, and Compassionate Allowances	1,939,305	1,795,030
Loss by Exchange on Transactions with London	1,429,658	2,135,100
Miscellaneous	330,643	243,708
Civil Furlough and Absentee Allowances	229,199	235,957
Famine Relief	595,778	1,911,504
Army	15,308,460	15,804,722
Public Works, Ordinary	4,427,238	4,092,240
Railways, Guaranteed:		
Supervision and Cost of Land	83,313	91,200
Guaranteed Interest on Railway Capital, less Net Traffic Receipts	975,310	420,051
Railways, State	214,713	265,400
Local Expenditure (Miscellaneous)	44,188	40,300
TOTAL ORDINARY £.	50,846,842	53,078,871
EXTRAORDINARY EXPENDITURE £.	4,270,629	3,764,614
TOTAL EXPENDITURE £.	55,117,471	56,843,485

	1875-76.	1876-77.
	£.	£.
Income	52,515,787	51,220,713
Ordinary Expenditure	50,846,842	53,078,871
Excess of Income over Ordinary Expenditure	1,668,945	—
Excess of Ordinary Expenditure over Income	—	1,858,158
Income	52,515,787	51,220,713
Total Expenditure	55,117,471	56,843,485
Excess of Total Expenditure over Income £.	2,601,684	5,622,772

No. 5.—ACCOUNT showing the ESTIMATED RECEIPTS, EXPENDITURE, and BALANCES of PROVIN-

REVENUE AND RECEIPTS.	PROVINCIAL SERVICES.		LOCAL FUNDS.		TOTAL.	
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	£.	£.	£.	£.	£.	£.
OPENING BALANCE	443,175	238,655	1,652,515	1,439,393	2,095,690	1,678,048
Imperial Allotment for Provincial Services	5,153,352	5,103,800	- -	- -	5,153,352	5,103,800
Taxes, Rates, and Cesses:						
On Lands	- -	- -	1,902,266	1,942,400	1,902,266	1,942,400
On Houses	1,296	1,200	57,382	66,200	58,678	67,400
Assessed Taxes	- -	- -	18,574	17,700	18,574	17,700
Miscellaneous Taxes:						
Octroi	- -	- -	5,633	5,400	5,633	5,400
Licenses	- -	- -	36,190	37,500	36,190	37,500
Miscellaneous	- -	- -	18,317	4,000	18,317	4,000
	1,296	1,200	2,038,362	2,073,200	2,039,658	2,074,400
Departmental Receipts:						
Gaols	302,761	293,110	3,103	5,200	305,864	298,310
Registration	177,707	190,770	5,464	9,300	183,171	200,070
Police	84,160	65,590	35,403	22,000	119,563	87,590
Education	103,891	101,050	63,038	49,300	166,929	150,350
Medical	31,997	34,740	7,383	7,600	39,380	42,340
Printing	18,447	18,310	73	400	18,520	18,710
Marine	2,544	2,430	25,790	20,200	28,334	22,630
	721,507	706,000	140,254	114,000	861,761	820,000
Miscellaneous Receipts:						
Tolls	3,573	4,200	275,517	267,100	279,090	271,300
Port Dues	- -	- -	86,147	78,700	86,147	78,700
Interest	- -	- -	11,312	38,300	11,312	38,300
Rents	228	760	88,268	68,700	88,496	69,460
Sale of Lands, Houses, &c.	143	220	19,693	21,700	19,836	21,920
Cattle Trespass Fines	- -	- -	101,945	108,800	101,945	108,800
Miscellaneous Fees and Fines	12,373	13,370	76,971	75,200	89,344	88,570
Contributions	1,000,241	- -	50,235	57,700	1,050,476	57,700
Sundry Receipts	21,054	21,590	235,708	166,600	256,762	188,190
	1,037,612	40,140	945,796	882,800	1,983,408	922,940
Contributions	128,115	18,520	643,350	164,300	771,465	182,820
Public Works	67,337	44,440	156,419	156,300	223,756	200,740
TOTAL REVENUE AND RECEIPTS £.	7,109,219	5,914,100	3,924,181	3,390,600	11,033,400	9,304,700
Debt Accounts	111,473	111,800	149,768	80,000	261,241	200,800
GRAND TOTAL £.	7,663,867	6,264,555	5,726,464	4,918,993	13,390,331	11,183,548

CIAL SERVICES and LOCAL FUNDS in INDIA for 1876-77, compared with the RESULTS of 1875-76.

EXPENDITURE.	PROVINCIAL SERVICES.		LOCAL FUNDS.		TOTAL.	
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
	£.	£.	£.	£.	£.	£.
Refunds	10,006	6,800	67,563	41,100	77,569	47,900
Collection of Taxes and Cesses	- -	- -	24,288	24,300	24,288	24,300
Gaols	723,225	693,660	3,097	1,500	726,322	695,160
Registration	129,043	138,530	4,025	4,500	133,068	143,030
Police	2,129,929	2,117,400	314,368	308,300	2,444,297	2,425,700
Education	736,345	713,530	299,022	330,600	1,035,367	1,044,130
Medical	424,302	411,930	84,309	93,800	508,611	505,730
Printing	157,205	144,890	720	1,200	157,925	146,090
Marine	275	170	52,078	65,400	52,953	65,570
Minor Establishments:						
General Management	*9,619*	*11,370*	*92,306*	*89,400*	*101,925*	*100,770*
Model Farms	*13,078*	*11,350*	- -	- -	*13,078*	*11,350*
Botanical and other Public Gardens	*13,007*	*13,110*	*5,588*	*5,200*	*18,595*	*18,310*
Collection of Tolls, Rates, Rents, &c.	*18*	*40*	*14,211*	*19,100*	*14,229*	*19,140*
Collection of Cattle Trespass Fines	- -	- -	*35,678*	*38,200*	*35,678*	*38,200*
Cemeteries	*3,930*	*4,050*	*262*	*300*	*4,192*	*4,350*
District Post	*25,483*	*26,110*	*54,205*	*54,600*	*79,688*	*80,710*
Subdivisional Establishments	*24,933*	*22,440*	- -	- -	*24,933*	*22,440*
Miscellaneous Establishments	*11,892*	*16,000*	*556,462*	*526,000*	*568,354*	*542,000*
	101,960	104,470	758,712	732,800	860,672	837,270
Office Rent, Rates, and Taxes	60,626	59,680	- -	- -	60,626	59,680
Miscellaneous	137,169	100,380	423,550	221,400	560,719	321,780
Contributions	590,357	74,360	176,171	162,600	766,528	236,960
	5,200,442	4,565,800	2,208,503	1,987,500	7,408,945	6,553,300
Public Works	2,097,948	1,426,700	1,933,974	1,661,900	4,031,922	3,088,600
TOTAL EXPENDITURE £.	7,298,390	5,992,500	4,142,477	3,649,400	11,440,867	9,641,900
Debt Accounts	126,822	113,500	144,594	39,500	271,416	153,000
CLOSING BALANCE	238,655	158,555	1,439,393	1,230,093	1,678,048	1,388,648
GRAND TOTAL £.	7,663,867	6,264,555	5,726,464	4,918,993	13,390,331	11,183,548

No. 6.—ACCOUNT showing the PROVINCIAL REVENUE and RECEIPTS and EXPENDITURE, for the Year ended 31st March 1876.

PROVINCIAL REVENUE AND RECEIPTS.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
OPENING BALANCE - - -	- -	- -	37,872	7,190	3,491	† 236,159	- -	628	—7,212	165,047	443,175
Imperial Allotment for Provincial Services -	37,035	218,300	278,484	324,636	176,976	1,106,152	651,650	542,316	835,570	982,233	5,153,352
Taxes, Rates, and Cesses:											
On Houses - - - - - -	1,296	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,296
Departmental Receipts:											
Gaols - - - - - - -	1,082	13,116	32,021	29,386	3,295	79,129	36,524	55,567	25,653	26,988	302,761
Registration - - - - - -	535	5,708	4,399	785	2,206	58,047	24,037	19,771	38,053	24,166	177,707
Police - - - - - - -	2,556	614	4,268	6,830	428	3,836	14,580	5,744	3,768	41,536	84,160
Education - - - - - -	1,807	1,343	7,268	3,231	2,566	49,529	7,746	8,470	2,870	19,061	103,891
Medical - - - - - - -	3	121	157	1,409	105	13,091	435	609	6,221	9,846	31,997
Printing - - - - - - -	- -	201	118	60	124	5,785	5,311	78	2,672	4,098	18,447
Marine - - - - - - -	- -	- -	- -	- -	- -	30	- -	- -	2,514	- -	2,544
	5,983	21,103	48,231	41,701	8,724	209,447	88,633	90,239	81,751	125,695	721,507
Miscellaneous Receipts:											
Tolls - - - - - - -	- -	- -	- -	- -	- -	- -	- -	3,573	- -	- -	3,573
Port Dues - - - - - -	—	—	—	—	—	—	—	—	—	—	—
Interest - - - - - -	—	—	—	—	—	—	—	—	—	—	—
Rents - - - - - - -	- -	- -	- -	- -	4	- -	- -	34	- -	190	228
Sale of Lands, Houses, &c. - - -	- -	- -	- -	- -	- -	- -	- -	143	- -	- -	143
Cattle Trespass Fines - - -	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous Fees and Fines - -	24	49	71	33	30	1,201	305	3,079	6,245	1,336	12,373
Contributions - - - - -	- -	- -	- -	- -	- -	1,000,241	- -	- -	- -	- -	1,000,241
Sundry Receipts - - - - -	222	61	126	417	470	6,790	1,934	305	7,040	3,689	21,054
	246	110	197	450	504	1,008,232	2,239	7,134	13,285	5,215	1,037,612
Contributions - - - - - - -	- -	- -	- -	8,333	- -	- -	48,782	71,000	- -	- -	128,115
Public Works - - - - - - -	26	21,444	2,436	3,722	372	13,635	8,394	1,627	7,967	7,714	67,337
TOTAL REVENUE AND RECEIPTS - - £.	44,586	260,957	329,348	378,842	186,576	2,337,466	799,698	712,316	938,573	1,120,857	7,109,219
DEBT ACCOUNTS - - - - - -	- -	3,297	8,576	6,923	3,470	35,594	8,525	10,728	28,701	5,669	111,473
GRAND TOTAL - - - £.	44,586	264,254	375,796	392,955	193,537	2,609,209	808,223	723,672	960,062	1,291,573	7,663,867

No. 6.—ACCOUNT *showing the Provincial Revenue and Receipts and Expenditure, for the Year ended 31st March 1876—continued.*

PROVINCIAL EXPENDITURE.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds	10	81	36	277	134	6,703	1,371	166	460	768	10,006
Gaols	3,164	29,850	45,468	58,471	12,224	178,341	101,100	107,595	105,753	81,259	723,225
Registration	299	3,887	2,609	413	2,162	43,129	14,354	12,241	26,656	23,293	129,043
Police	8,842	90,217	117,262	131,992	57,116	416,477	284,626	261,620	357,991	403,786	2,129,929
Education	8,883	24,904	36,254	21,597	18,342	263,244	102,233	66,820	95,167	98,901	736,345
Medical	10,764	9,473	18,074	10,834	1,840	148,605	40,632	36,528	58,743	88,809	424,302
Printing	682	6,820	4,793	11,095	2,495	29,759	36,915	17,860	24,636	22,150	157,205
Marine	- -	- -	- -	- -	- -	90	- -	- -	- -	185	275
Minor Establishments :											
General Management	- -	- -	*1,282*	*157*	- -	*3,496*	- -	- -	*2,290*	*2,394*	*9,619*
Model Farms	- -	- -	*14*	- -	*1,203*	*2,830*	*1,412*	*473*	*5,672*	*1,474*	*13,078*
Botanical and other Public Gardens	- -	- -	- -	- -	*1*	*6,316*	*4,241*	- -	*774*	*1,675*	*13,007*
Collection of Tolls, Rates, Rents, &c.	- -	- -	- -	- -	- -	- -	- -	*18*	- -	- -	*18*
Collection of Cattle Trespass Fines	—	—	—	—	—	—	—	—	—	—	—
Cemeteries	*26*	*142*	*190*	*212*	*39*	*867*	*447*	*657*	*577*	*773*	*3,930*
District Post	*1,019*	- -	*653*	- -	- -	- -	- -	*5,275*	*9,884*	*8,652*	*25,483*
Sub-Divisional Establishments	- -	- -	- -	- -	*1,319*	*23,614*	- -	- -	- -	- -	*24,933*
Miscellaneous Establishments	*12*	- -	*1,471*	*2,479*	*94*	*2,604*	- -	*499*	*4,043*	*690*	*11,892*
	1,057	142	3,610	2,848	2,656	39,727	6,100	6,922	23,240	15,658	101,960
Office Rent, Rates, and Taxes	8,239	156	667	644	550	18,740	1,622	1,694	8,503	19,811	60,626
Miscellaneous	1,497	2,695	3,208	932	3,484	65,139	20,436	4,107	23,028	12,643	137,169
Contributions	111	- -	545	40	1,780	549,282	- -	- -	508	38,091	590,357
	43,548	168,225	232,526	239,143	102,783	1,759,236	609,389	515,553	724,685	805,354	5,200,442
Public Works	1,038	62,516	101,122	144,147	84,950	772,130	184,151	188,949	224,431	334,514	2,097,948
TOTAL EXPENDITURE £.	44,586	230,741	333,648	383,290	187,733	2,531,366	793,540	704,502	949,116	1,139,868	7,298,390
Debt Accounts	- -	3,160	8,401	3,170	3,110	27,725	14,683	18,832	34,332	13,409	126,822
Closing Balance	- -	30,353	33,747	6,495	2,694	50,118	- -	338	*—23,386*	138,296	238,655
GRAND TOTAL £.	44,586	264,254	375,796	392,955	193,537	2,609,209	808,223	723,672	960,062	1,291,573	7,663,867

* These districts are under the immediate administration of the Government of India.

† The difference between this amount and the closing balance of last year is owing to the re-distribution of the balance between Provincial Services and Local Funds.

No. 7.—ACCOUNT showing the LOCAL REVENUE and RECEIPTS and EXPENDITURE, for the Year ended 31st March 1876.

LOCAL REVENUE AND RECEIPTS.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
OPENING BALANCE - - -	16,599	118,704	36,905	52,627	33,125	†60,812	435,817	140,767	419,071	338,088	1,652,515
Taxes, Rates, and Cesses:											
On Lands - - - - - - -	5,781	82,937	41,518	29,893	9,383	153,322	622,002	195,621	547,496	214,313	1,902,266
On Houses - - - - - -	194	191	1,154	5,733	- -	7,149	39,380	3,458	123	- -	57,382
Assessed Taxes - - - - -	3,220	- -	14,132	130	- -	1,092	- -	- -	- -	- -	18,574
Miscellaneous Taxes:											
Octroi - - - - - -	108	765	- -	- -	- -	- -	46	4,714	- -	- -	5,633
Licenses - - - - - -	29,169	34	- -	2,350	- -	672	586	2,083	- -	1,296	36,190
Miscellaneous - - - - -	1,971	7	- -	- -	- -	- -	575	- -	4,333	11,431	18,317
	40,443	83,934	56,804	38,106	9,383	162,235	662,589	205,876	551,952	227,040	2,038,362
Departmental Receipts:											
Gaols - - - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	2,824	279	3,103
Registration - - - - - -	50	1,049	- -	- -	- -	- -	4,365	- -	- -	- -	5,464
Police - - - - - - -	1,535	2,740	688	- -	1,126	18,323	6,280	2,123	2,407	181	35,403
Education - - - - - -	865	10,278	- -	- -	472	2,530	970	2,548	17,055	28,320	63,038
Medical - - - - - - -	77	1,587	- -	655	- -	380	1,394	- -	2,270	1,020	7,383
Printing - - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	73	73
Marine - - - - - - -	- -	- -	- -	12,920	- -	838	- -	- -	- -	12,032	25,790
	2,527	15,654	688	13,575	1,598	22,071	13,009	4,671	24,556	41,905	140,254
Miscellaneous Receipts:											
Tolls - - - - - - - -	2,534	14,465	5,721	3,815	4,453	59,619	71,549	51,242	34,886	27,233	275,517
Port Dues - - - - - -	- -	- -	- -	38,502	- -	5,951	- -	- -	23,289	18,405	86,147
Interest - - - - - - -	- -	3,300	- -	1,461	- -	1,753	34	1,897	1,935	932	11,312
Rents - - - - - - -	3,109	5,604	3,756	12,784	195	1,897	7,087	13,651	37,022	3,163	88,268
Sale of Lands, Houses, &c. - - -	- -	2,016	- -	478	- -	- -	174	2,170	14,855	- -	19,693
Cattle Trespass Fines - - - -	725	3,646	10,645	2,211	2,325	27,129	6,632	10,136	21,956	16,540	101,945
Miscellaneous Fees and Fines - - -	4,219	704	140	4,356	12	23,664	4,520	938	2,668	35,750	76,971
Contributions - - - - - -	1,995	1,824	4,015	2,340	24	3,979	14,422	2,055	3,778	15,803	50,235
Sundry Receipts - - - - -	2,660	15,087	8,988	9,263	5,768	63,663	13,341	15,318	83,465	18,155	235,708
	15,242	46,646	33,265	75,210	12,777	187,655	117,759	97,407	223,854	135,981	945,796
Contributions - - - - - - - -	411	1,285	5,372	20,736	- -	547,724	- -	463	15,686	51,673	643,350
Public Works - - - - - - -	281	- -	- -	- -	1,891	77,966	6,585	56	16,368	53,272	156,419
TOTAL REVENUE AND RECEIPTS - - £.	58,904	147,519	96,129	147,627	25,649	997,651	799,942	308,473	832,416	509,871	3,924,181
Debt Accounts - - - - - - -	6,713	- -	51,144	52,842	666	- -	- -	- -	21,331	17,069	149,768
GRAND TOTAL - - - £.	82,216	266,223	184,178	253,096	59,440	1,058,463	1,235,759	449,240	1,272,821	865,028	5,726,464

No. 7.—ACCOUNT showing the Local Revenue and Receipts and Expenditure, for the Year ended 31st March 1876—*continued.*

LOCAL EXPENDITURE.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds	71	536	761	- -	356	29,794	7,471	757	1,704	26,113	67,563
Collection of Taxes and Cesses	259	95	10	1,689	1	- -	2,998	13,262	- -	5,974	24,288
Gaols	985	- -	- -	- -	- -	- -	- -	- -	1,947	165	3,097
Registration	55	1,295	- -	- -	- -	- -	2,675	- -	- -	- -	4,025
Police	11,387	14,230	1,041	18,752	1,559	9,108	242,057	7,566	6,148	2,520	314,368
Education	1,816	30,688	12,651	7,654	2,527	2,357	39,277	36,629	51,898	113,525	299,022
Medical	5,172	6,017	4,913	2,103	- -	7,420	9,423	9,884	23,946	15,431	84,309
Printing	- -	- -	- -	- -	- -	- -	- -	663	- -	57	720
Marine	- -	- -	- -	29,311	- -	3,343	- -	- -	- -	20,024	52,678
Minor Establishments:											
General management	*2,747*	*2,433*	*2,192*	*9,418*	*925*	*30,554*	*12,701*	*8,591*	*12,087*	*10,658*	*92,306*
Botanical and other public gardens	*1,153*	*1,613*	- -	- -	- -	- -	*2,703*	- -	- -	*119*	*5,588*
Collection of tolls, rates, rents, &c.	*393*	*545*	*2,526*	*1,855*	*376*	*2,097*	*245*	*2,025*	*1,707*	*2,442*	*14,211*
Collection of cattle trespass fines	*96*	*883*	*3,786*	*73*	*561*	*10,228*	*2,438*	*2,861*	*9,145*	*5,607*	*35,678*
Cemeteries	- -	*46*	- -	- -	- -	- -	*181*	- -	- -	*35*	*262*
District post	- -	*3,675*	*3,327*	*610*	*860*	*22,757*	*15,210*	*7,766*	- -	- -	*54,205*
Miscellaneous establishments	*12,866*	*3,839*	*12,196*	*3,528*	*289*	*21,600*	*204,865*	*20,202*	*256,914*	*20,163*	*556,462*
	17,255	13,034	24,027	15,484	3,011	87,236	238,343	41,445	279,853	39,024	758,712
Miscellaneous	6,121	7,051	5,802	1,793	192	157,486	26,973	6,959	130,039	81,134	423,550
Contributions	1,352	1,125	4,747	3,970	- -	22,676	48,782	71,524	21,995	- -	176,171
	44,473	74,071	53,952	80,756	7,646	319,420	617,999	188,689	517,530	303,967	2,208,503
Public Works	13,211	71,816	28,875	44,572	30,850	556,664	335,726	219,759	387,598	244,903	1,933,974
TOTAL EXPENDITURE £.	57,684	145,887	82,827	125,328	38,496	876,084	953,725	408,448	905,128	548,870	4,142,477
Debt Accounts	2,689	- -	51,126	38,570	383	- -	2,579	- -	13,023	36,224	144,594
Closing Balance	21,843	120,336	50,225	89,198	20,561	182,379	279,455	40,792	354,670	279,934	1,439,393
GRAND TOTAL £.	82,216	266,223	184,178	253,096	59,440	1,058,463	1,235,759	449,240	1,272,821	865,028	5,726,464

* These districts are under the immediate administration of the Government of India.

† The difference between this amount and the closing balance of last year is owing to the re-distribution of the balance between Provincial Services and Local Funds.

No. 8.—PROVINCIAL REVENUE and RECEIPTS and EXPENDITURE, for the Year ending 31st March 1877.

PROVINCIAL REVENUE AND RECEIPTS.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
OPENING BALANCE - - -	- -	30,353	33,747	6,495	2,694	50,118	- -	338	—23,386	138,296	238,655
Imperial allotment for provincial services - -	40,900	218,300	277,000	299,900	167,800	1,111,200	654,600	544,300	811,300	978,500	5,103,800
Taxes, Rates, and Cesses:											
On houses - - - - - - -	1,200	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,200
Departmental Receipts:											
Gaols - - - - - - - -	700	11,100	34,000	36,000	3,450	68,000	38,000	49,500	26,830	25,530	293,110
Registration - - - - - - -	570	6,000	4,600	900	2,250	65,000	27,000	19,300	38,920	26,230	190,770
Police - - - - - - - -	350	650	4,500	21,500	550	6,000	14,200	600	4,000	13,240	65,590
Education - - - - - - -	1,200	1,600	6,800	3,150	2,400	48,150	7,900	6,600	3,400	19,850	101,050
Medical - - - - - - - -	20	100	100	1,020	210	16,820	500	2,340	3,350	10,280	34,740
Printing - - - - - - - -	- -	300	100	550	100	5,700	5,400	160	2,930	3,070	18,310
Marine - - - - - - - -	- -	- -	- -	- -	- -	30	- -	- -	2,400	- -	2,430
	2,840	19,750	50,100	63,120	8,960	209,700	93,000	78,500	81,830	98,200	706,000
Miscellaneous Receipts:											
Tolls - - - - - - - -	- -	- -	- -	- -	- -	- -	- -	4,200	- -	- -	4,200
Port dues - - - - - - -	—	—	—	—	—	—	—	—	—	—	—
Interest - - - - - - -	—	—	—	—	—	—	—	—	—	—	—
Rents - - - - - - - -	- -	- -	- -	- -	10	- -	- -	600	- -	150	760
Sale of lands, houses, &c. - - - -	- -	-	- -	- -	20	- -	- -	200	- -	- -	220
Cattle trespass fines - - - -	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous fees and fines - - -	30	50	100	50	10	1,100	300	3,400	7,200	1,130	13,370
Contributions - - - - - -	—	—	—	—	—	—	—	—	—	—	—
Sundry receipts - - - - -	210	50	300	80	200	10,900	1,800	500	4,200	3,350	21,590
	240	100	400	130	240	12,000	2,100	8,900	11,400	4,630	40,140
Contributions - - - - - - -	- -	- -	1,400	750	- -	- -	- -	14,500	1,870	- -	18,520
Public Works - - - - - - -	20	650	2,000	3,800	400	7,500	15,000	1,600	7,400	6,070	44,440
TOTAL REVENUE AND RECEIPTS - £.	45,200	238,800	330,900	367,700	177,400	1,340,400	764,700	647,800	913,800	1,087,400	5,914,100
Debt Accounts - - - - - - -	- -	- -	4,000	2,100	1,100	27,500	- -	23,100	48,200	5,800	111,800
GRAND TOTAL - - - £.	45,200	269,153	368,647	376,295	181,194	1,418,018	764,700	671,238	938,614	1,231,496	6,264,555

* These districts are under the immediate administration of the Government of India.

No. 8.—Provincial Revenue and Receipts and Expenditure, for the Year ending 31st March 1877—*continued.*

PROVINCIAL EXPENDITURE.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds	- -	1,050	200	270	300	2,300	1,400	100	400	780	6,800
Gaols	3,130	27,800	49,000	52,730	12,510	157,410	96,700	101,000	108,210	85,170	693,660
Registration	300	4,200	2,600	480	2,100	49,110	14,500	12,900	27,740	24,600	138,530
Police	8,900	89,500	117,700	150,910	62,940	409,540	284,000	255,700	353,750	384,460	2,117,400
Education	8,700	24,200	40,400	21,950	18,500	246,700	97,800	67,500	86,420	101,360	713,530
Medical	11,350	9,510	17,100	11,150	4,040	136,060	41,200	32,500	57,800	91,220	411,930
Printing	450	8,000	4,400	11,010	2,030	27,450	25,500	16,800	25,230	24,020	144,890
Marine	- -	- -	- -	- -	- -	80	- -	- -	- -	90	170
Minor Establishments:											
General management	- -	- -	*1,400*	*150*	- -	*5,000*	- -	- -	*2,400*	*2,420*	*11,370*
Model farms	- -	- -	*800*	- -	*900*	*1,500*	*1,000*	*400*	*5,300*	*1,450*	*11,350*
Botanical and other public gardens	- -	- -	- -	- -	- -	*6,100*	*3,700*	- -	*1,720*	*1,590*	*13,110*
Collection of tolls, rates, rents, &c.	- -	- -	- -	- -	- -	- -	- -	*40*	- -	- -	*40*
Collection of cattle trespass fines	—	—	—	—	—	—	—	—	—	—	—
Cemeteries	*30*	*140*	*200*	*220*	*50*	*860*	*500*	*600*	*660*	*790*	*4,050*
District post	*1,030*	- -	*1,100*	- -	- -	- -	- -	*5,160*	*10,020*	*8,800*	*26,110*
Sub-divisional establishments	- -	- -	- -	- -	*950*	*21,490*	- -	- -	- -	- -	*22,440*
Miscellaneous establishments	*10*	- -	*1,600*	*3,470*	- -	*5,290*	*350*	*500*	*4,140*	*640*	*16,000*
	1,070	140	5,100	3,840	1,900	40,240	5,550	6,700	24,240	15,690	104,470
Office rent, rates, and taxes	8,600	100	500	770	600	19,260	1,500	1,900	7,780	18,670	59,680
Miscellaneous	1,140	2,600	4,600	1,990	4,100	40,350	9,550	5,000	25,220	5,830	100,380
Contributions	160	- -	1,400	- -	3,080	- -	- -	- -	32,010	37,710	74,360
	43,800	167,100	243,000	255,100	112,100	1,128,500	577,700	500,100	748,800	789,600	4,565,800
Public works	1,400	61,500	100,000	110,000	67,000	257,000	186,000	144,600	141,600	357,600	1,426,700
TOTAL EXPENDITURE £.	45,200	228,600	343,000	365,100	179,100	1,385,500	763,700	644,700	890,400	1,147,200	5,992,500
Debt Accounts	- -	- -	4,000	2,500	1,200	27,500	- -	15,000	48,200	15,100	113,500
Closing Balance	- -	40,553	21,647	8,695	894	5,018	1,000	11,538	14	69,196	158,555
GRAND TOTAL £.	45,200	269,153	368,647	376,295	181,194	1,418,018	764,700	671,238	938,614	1,231,496	6,264,555

* These districts are under the immediate administration of the Government of India.

REGULAR ESTIMATES, 1876-77.

No. 9.—LOCAL REVENUE and RECEIPTS and EXPENDITURE, for the Year ending 31st March 1877.

LOCAL REVENUE AND RECEIPTS.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
OPENING BALANCE - - -	21,843	120,336	50,225	89,198	20,561	182,379	279,455	40,792	354,670	279,934	1,439,393
Taxes, Rates, and Cesses:											
On lands - - - - - - - -	5,200	83,000	40,620	25,000	22,020	163,520	640,000	194,500	545,350	223,190	1,942,400
On houses - - - - - - -	200	180	1,150	5,570	- -	15,800	39,660	3,600	40	- -	66,200
Assessed taxes - - - - - -	3,100	- -	14,500	100	- -	- -	- -	- -	- -	- -	17,700
Miscellaneous taxes:											
Octroi - - - - - - -	100	950	- -	- -	- -	- -	50	4,300	- -	- -	5,400
Licenses - - - - - - -	29,420	60	- -	2,700	- -	960	460	2,100	- -	1,800	37,500
Miscellaneous - - - - -	2,320	20	- -	- -	- -	- -	660	- -	- -	1,000	4,000
	40,340	84,210	56,270	33,370	22,020	180,280	680,830	204,500	545,390	225,990	2,073,200
Departmental Receipts:											
Gaols - - - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	5,000	200	5,200
Registration - - - - - - -	70	1,130	- -	- -	- -	- -	8,100	- -	- -	- -	9,300
Police - - - - - - - -	1,500	3,000	660	- -	1,100	4,000	7,400	2,000	2,300	40	22,000
Education - - - - - - -	910	11,630	- -	- -	500	2,000	1,000	2,300	13,100	17,860	49,300
Medical - - - - - - - -	80	1,340	- -	580	- -	1,800	1,500	- -	1,700	600	7,600
Printing - - - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	400	400
Marine - - - - - - - -	- -	- -	- -	12,270	- -	600	- -	- -	- -	7,330	20,200
	2,560	17,100	660	12,850	1,600	8,400	18,000	4,300	22,100	26,430	114,000
Miscellaneous Receipts:											
Tolls - - - - - - - -	2,600	14,200	5,900	3,230	4,100	50,100	68,000	51,000	37,000	30,970	267,100
Port dues - - - - - - -	- -	- -	- -	36,730	- -	7,000	- -	- -	18,600	16,370	78,700
Interest - - - - - - -	- -	3,550	- -	130	- -	2,600	40	2,000	28,380	1,600	38,300
Rents - - - - - - - -	2,930	5,690	3,930	13,340	200	1,870	6,910	12,370	16,540	4,920	68,700
Sale of lands, houses, &c. - - - -	- -	680	- -	220	- -	- -	600	9,700	10,500	- -	21,700
Cattle trespass fines - - - -	630	3,480	11,340	1,680	2,500	30,100	7,290	11,150	23,930	16,700	108,800
Miscellaneous fees and fines - - -	4,370	1,230	250	5,540	- -	20,120	3,400	680	4,560	35,050	75,200
Contributions - - - - - -	2,210	1,600	2,000	2,220	200	7,300	16,630	4,180	2,550	18,310	57,700
Sundry receipts - - - - -	2,730	13,010	7,920	5,900	1,100	60,000	13,600	13,000	43,440	5,900	166,600
	15,470	43,440	31,340	68,990	8,100	179,590	116,470	104,080	185,500	129,820	882,800
Contributions - - - - - - -	430	- -	6,500	19,420	500	25,000	60	320	73,520	38,550	164,300
Public Works - - - - - - -	100	250	- -	- -	1,500	91,200	9,540	100	290	53,320	156,300
TOTAL REVENUE AND RECEIPTS - - £.	58,900	145,000	94,770	134,630	33,720	484,470	824,900	313,300	826,800	474,110	3,390,600
Debt Accounts - - - - - - -	4,000	- -	5,000	18,200	- -	- -	20,100	- -	20,300	21,400	89,000
GRAND TOTAL - - - £.	84,743	265,336	149,995	242,028	54,281	666,849	1,124,455	354,092	1,201,770	775,444	4,918,993

* These districts are under the immediate administration of the Government of India.

No. 9.—Local Revenue and Receipts and Expenditure, for the Year ending 31st March 1877—*continued.*

LOCAL EXPENDITURE.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds	20	650	540	- -	300	31,630	5,870	600	- -	1,490	41,100
Collection of taxes and cesses	270	80	- -	1,830	- -	- -	2,970	12,890	- -	6,260	24,300
Gaols	1,130	- -	- -	- -	- -	- -	- -	- -	- -	370	1,500
Registration	70	1,000	- -	- -	- -	- -	3,430	- -	- -	- -	4,500
Police	12,270	10,550	800	15,550	1,100	12,050	243,000	7,290	3,000	2,690	308,300
Education	1,900	26,500	12,800	15,760	4,200	5,400	39,440	41,300	63,600	119,700	330,600
Medical	5,360	4,930	4,300	2,160	- -	8,970	9,390	14,060	28,100	16,530	93,800
Printing	- -	- -	- -	- -	- -	700	- -	100	- -	400	1,200
Marine	- -	- -	- -	30,100	- -	2,400	- -	- -	7,630	25,270	65,400
Minor Establishments:											
General management	*3,000*	*2,540*	*2,340*	*4,670*	*300*	*31,100*	*14,690*	*10,250*	*10,160*	*10,350*	*89,400*
Model farms	—	—	—	—	—	—	—	—	—	—	—
Botanical and other public gardens	*1,010*	*1,260*	- -	- -	- -	- -	*2,800*	- -	- -	*130*	*5,200*
Collection of tolls, rates, rents, &c.	*190*	*760*	*2,850*	*3,920*	- -	*2,100*	*250*	*2,100*	*3,370*	*3,560*	*19,100*
Collection of cattle trespass fines	*130*	*810*	*4,400*	*160*	*400*	*11,500*	*3,100*	*3,000*	*8,410*	*6,290*	*38,200*
Cemeteries	*30*	*40*	- -	- -	- -	- -	*200*	- -	- -	*30*	*300*
District post	- -	*3,680*	*3,300*	*1,000*	*900*	*22,500*	*15,370*	*7,850*	- -	- -	*54,600*
Miscellaneous establishments	*13,400*	*3,640*	*11,720*	*3,440*	*500*	*16,260*	*192,530*	*26,780*	*234,700*	*23,030*	*526,000*
	17,760	12,730	24,610	13,190	2,100	83,460	228,940	49,980	256,640	43,390	732,800
Miscellaneous	4,690	7,160	13,450	2,310	1,900	39,280	13,180	4,800	75,390	59,240	221,400
Contributions	2,330	- -	3,900	23,000	500	- -	- -	15,000	117,870	- -	162,600
	45,860	63,600	60,400	103,900	10,100	183,890	546,220	146,020	552,230	275,340	1,987,500
Public works	14,500	72,000	25,400	62,900	25,300	321,810	229,780	191,780	397,970	320,460	1,661,900
TOTAL EXPENDITURE £.	60,300	135,600	85,800	166,800	35,400	505,700	776,000	337,800	950,200	595,800	3,649,400
Debt Accounts	2,100	- -	5,000	17,200	100	- -	2,300	- -	12,800	- -	39,500
CLOSING BALANCE	22,343	129,736	59,195	58,028	18,781	161,149	346,155	16,292	238,770	179,644	1,230,093
GRAND TOTAL £.	84,743	265,336	149,995	242,028	54,281	666,849	1,124,455	354,092	1,201,770	775,444	4,918,993

* These districts are under the immediate administration of the Government of India.

Calcutta, Comptroller General's Office, 27 April 1877.

India Office, 14 May 1877.

W. Waterfield,
Officiating Comptroller General.

Thos. W. Keith,
Accountant.

EAST INDIA (SILVER).

RETURN to an Address of the Honourable The House of Commons, dated 22 March 1877;—*for*,

"COPY or EXTRACTS of PAPERS, received from the Government of *India*, and from Her Majesty's Representatives and Consuls in Foreign Countries, having reference to the SILVER QUESTION (in continuation of Papers laid before the Select Committee on the Depreciation of Silver)."

India Office,
22 March 1877.

GEORGE HAMILTON,
Under Secretary of State.

(*Lord George Hamilton.*)

Ordered, by The House of Commons, *to be Printed*,
22 *March* 1877.

TABLE OF CONTENTS.

	PAGE		PAGE
Summary	3	Sweden	81
India	14	Norway	83
Latin Union	26	Portugal	84
France	27	Russia	87
Algeria	45	United States	91
Belgium	46	Central America	110
Switzerland	47	Venezuela	110
Italy	48	Brazil	112
Greece	52	Peru	116
Netherlands	56	Chile	117
Germany	75	Argentine Republic	122
Denmark	81	Japan	124

COPY or EXTRACTS of PAPERS received from the Government of *India*, and from Her Majesty's Representatives and Consuls in Foreign Countries, having reference to the SILVER QUESTION (in continuation of Papers* laid before the Select Committee on the Depreciation of Silver).

*C. 338 of 1876.

SUMMARY.

SUMMARY.

ON the 28th of August 1876 the Secretary of State for Foreign Affairs was requested to obtain from Her Majesty's Representatives and Consuls in foreign countries all the information which it might be in their power to get with regard to the production and distribution of silver, the exports and imports of that metal, coinage, legislation respecting currency, and other particulars bearing on the question of the Depreciation of Silver. An account was particularly requested of the position of affairs towards the end of the year, so as to admit of the documents being prepared for presentation to Parliament on its re-assembling.

Instructions were accordingly sent from the Foreign Office on the 2nd of September.

On the 31st of October a despatch was addressed to the Government of India, asking for a succinct note regarding the effect which the fall in the price of silver might have had on trade or remittances, and on prices in India, as well as a narrative of any applications made with a view of supplying a remedy for the existing state of things, and of the action of the Government thereon.

INDIA.

On the 2nd of February the Viceroy mentioned, in a telegram, that prices in India showed no fall in the value of silver, and that trade showed a slightly accelerated growth of exports, but a cessation of the growth of imports. A week afterwards the Government of India forwarded a note containing all the particulars they could at present supply on the subject; the Chambers of Commerce had also been invited to give information, and tables were being prepared, showing the variations, in all parts of India, of the retail prices of grain and of agricultural wages, for a series of years.

Letter from India, 9 February 1877 (No. 49, Financial). Page 14.

The following figures are given regarding the foreign trade of India, exclusive of treasure :—

	OFFICIAL YEAR.		
	1873–74.	1874–75.	1875–76.
	Value in £. Millions Sterling.		
Exports - - - - - - -	54·96	56·31	58·04
Imports - - - - - - -	31·64	34·64	37·07
NET EXPORTS - - -	23·32	21·67	20·97

SUMMARY. But, taking the eight months from April to November, the figures would be:—

	1873.	1874.	1875.	1876.
Exports - - - -	32·28	34·09	35·90	37·93
Imports - - - -	20·11	22·23	22·64	22·52
NET EXPORTS - - -	12·17	11·86	13·26	15·41

These figures are said to show a slightly accelerated growth of the export trade, and an interruption of the growth of the import trade, the result being a considerable increase in the value of the net exports. Important alterations of the tariff values and customs duties were made in 1875, and it is difficult to discriminate their effect on trade; but the interruption of the growth of the import trade is attributed mainly to the depreciation of silver relatively to gold. The silver prices of imported goods in India have not risen, but, on the whole, the import trade has not latterly been unprofitable, and the value of cotton manufactures imported does not decrease. The increase of exports is the more remarkable as being contemporaneous with the falling-off in those of raw cotton; the export trade of the past year is stated to have been very profitable to all concerned, including producers.

Exports of gold exceeded the imports, for the first time, during the current year 1876-77; this unusual phenomenon continued from June to October, and is attributed to the fact of the relative values of gold and silver not having varied in India in the same proportion as elsewhere.

The alarm as to the future value of silver led banks and others to make great efforts to withdraw their capital, a movement which partly explains the extreme depression in June and July. The retransmission of capital to the East, on the partial restoration of confidence, may explain the rapidity of the subsequent recovery in the value of silver and of the exchange with gold.

Page 22. Tables are given of the prices of the chief staple commodities at Bombay and Calcutta since January 1873; excepting spelter and gold, the prices of imports are generally lower than at that date, and there has been no marked rise in the prices of imported commodities since the beginning of 1876. Among exports the chief articles which have risen in price since January 1873 are jute, rice, silk, tea, and coffee, and since January 1876 indigo, rice, silk, tea and wheat. On the other hand, cotton, wool, hides, lac, saltpetre, and wheat show a decrease as compared with 1873, but all, except cotton and hides, have materially recovered in 1877. There are special causes for the improvement of prices in most cases, and, on the whole, the tables do not indicate any decrease in the value of silver, though the prices of all articles of export have doubtless been stimulated by the low rate of exchange.

Page 17. In July 1876 the Chamber of Commerce at Calcutta addressed the Government of India in favour of the suspension of silver coinage, a discretionary power being reserved by the Government to issue what might be necessary; and on the 1st of August a similar memorial was received from the Calcutta Trades Association. On the 22nd of September the Government of India replied to these memorials, in a resolution expressing an opinion that the recent change in the value of silver, measured in gold, was due rather to an increase in the value of gold as compared with other commodities, than to a decrease in that of silver. The large imports of treasure into India since 1850 were due to the transfer of large demands for produce caused by the Crimean and American wars, and the loans for the suppression of the mutiny, the construction of railroads and canals, and the relief of the famine in Bengal. It would be an error to suppose that these abnormal imports of treasure continue; and there was, therefore, no reason to expect that silver would be poured into India, though, if it fell in value, a greater weight must come to represent the same value. To suspend the coinage would give a monopoly value to the existing stock of rupees, and so reduce prices, whereas prices had not yet risen. Silver would no longer be the standard of value in India. For these and other reasons, the Government declined to suspend the free coinage of silver without at the same time

time opening the mints for the free coinage of gold. There was, however, nothing as yet demanding so costly and uncertain a measure as the adoption of a gold standard, and, up to that time, they held that there was no sufficient ground for interfering with the standard of value. SUMMARY.

Letters have been received through the Foreign Office, relating to the currency in the following States :— Answers sent through the Foreign Office.

EUROPE:

Belgium.
Denmark.
France (including Algeria).
Germany.
Greece.
Italy.
Netherlands.
Portugal.
Russia.
Sweden and Norway.
Switzerland.

ASIA:

Japan.

AMERICA:

United States.
Central America.
Brazil.
Peru.
Chile.
Argentine Republic.

A copy has been received of the Declaration of the Latin Union of the 3rd of February 1876, and also the Report made to the Swiss Federal Council by the Delegates sent to the Monetary Conference of that Union, held in January and February 1876. The coinage of 5-franc pieces by Belgium, France, and Italy, in 1875, is shown to have been (as stated at page xxxix of the Select Committee's Report) up to the full extent permitted, while Switzerland refrained from issuing any. Italy also put into circulation the 800,000 *l.* (twenty millions of francs in 5-franc pieces) previously held as a reserve by the National Bank (pages xxxix and xlii of Report). Coinage of gold pieces of 20 francs has also taken place in 1875 to the following extent :— LATIN UNION. Page 26. Page 27.

	Francs.	£.
Belgium	82,685,000	3,307,400
Italy	2,244,440	89,778
France	234,912,000	9,396,480
TOTAL	319,841,440	12,793,658

or more than three times the gold coinage of 1874.

Notwithstanding the arguments urged by the Swiss delegates in favour of a gold standard, it was determined to allow, for 1876, coinage of silver to the following extent :—

	Francs.	£:
Belgium	10,800,000	432,000
France	54,000,000	2,160,000
Italy	36,000,000	1,440,000
Switzerland	7,200,000	288,000
Greece	3,600,000	144,000
	111,600,000	4,464,000
Greece (special allotment)	8,400,000	336,000
TOTAL	120,000,000	4,800,000

The Swiss delegates also wished to reduce the power of issuing Mint certificates, but the Conference would not agree to the proposal.

A curious account is given of the operations of a gang of coiners in Spain.

The question of adopting a gold standard was to form the subject of discussion at the meeting of the Conference which it was then intended to hold in January 1877.

SUMMARY.

FRANCE.

Page 27. Lord Lyons, on the 4th of September 1876, reported that the Bill introduced by the French Minister of Finance to limit or suspend the manufacture of silver 5-franc pieces till the 31st of January 1878 (as mentioned at page xxxix of the Report of the Select Committee of the House of Commons), was passed and promulgated, and that the Government had actually suspended by decree the coining of such pieces on private account at the Mints of Paris and Bordeaux.

Page 38. On the 13th of December notice was given in the "Journal Officiel," that a number of foreign silver pieces, coming from South America, were in circulation in France, but that they had no legal currency, the only foreign silver coins accepted at the public treasuries and the bank being those of Belgium, Greece, Italy, and Switzerland.

Page 38. On the 19th of January 1877, Lord Lyons forwarded various returns, obtained from the Director of the Mint at Paris, concerning the amount of precious metals used in manufacture, their movement, coinage, &c. &c, in 1876. He also sent reports by the Consuls at Cherbourg, Marseilles, and Bordeaux, on points falling under their observation respecting the silver question.

Page 44. On the 22nd of January Lord Lyons reported that the Monetary Conference, which was to have been held in that month, had been postponed to the end of the year, the several Powers forming the Latin Union agreeing in the meantime to maintain the existing stipulations respecting the coinage of silver, which, as

Page 45. M. Léon Say explained in a letter forwarded by Lord Lyons on the 13th of February, restricted the contingent for each nation in 1877 to half the amount allowed in 1876. They cannot, therefore, coin greater sums this year than the following:—

	Francs.
France - - - - - - - - - - -	27,000,000
Belgium - - - - - - - - - - -	5,400,000
Italy - - - - - - - - - - -	18,000,000
Switzerland - - - - - - - - - - -	3,600,000
Greece - - - - - - - - - - -	1,800,000
TOTAL - - -	55,800,000

See "Journal Officiel," 4 March 1877. On the 5th of February M. Garnier presented to the Senate a proposition for replacing the existing coinage by uniform pieces with more national inscriptions without changing their composition or intrinsic value, and for suppressing the fixed relation between gold and silver, treating the two metals as articles of merchandise. The proposal involves the termination of the Latin Union, and the issue of a new gold coinage.

ALGERIA.
Page 45. Colonel Playfair, on the 20th of October 1876, reported, with regard to the hoarding of silver in Algeria, that the war idemnity of 1871 was largely paid in old uncurrent silver coin, but that now gold is used in preference for hoarding, and that ornaments of base metal are taking the place of those of silver.

BELGIUM.
Page 46. On the 2nd of December Mr. Lumley reported the introduction, and on the 7th the adoption, of a Bill providing that from the 1st of January 1877 no more pieces of five francs shall be coined in silver in Belgium. M. Malou explained that this was only intended as a temporary measure, and not to facilitate the introduction of a single gold standard, a change which could not be adopted before 1880 by any member of the Latin Union separately.

SWITZERLAND.
Page 47. Mr. Corbett, on the 20th of November 1876, wrote that Switzerland was coining neither gold nor 5-franc pieces, depending on France and Italy for currency of that description; that silver was one-eighth per cent. below what was considered its par value as compared with gold; and that the banks, though not unprovided with gold, were averse to paying it, so as to increase the exportation of coin from Switzerland.

Mr.

SUMMARY.

Mr. Compton, Third Secretary to the British Embassy at Rome, in a report dated the 20th of December 1876, mentioned that accurate statistics regarding the silver question are not to be obtained in Italy, and that the French reports on the exports and imports of the two countries were more to be trusted. Since the issue of the paper currency, in 1866, nearly 30,000,000 *l.* worth of silver has been exported from Italy, and little remains except in the treasury and banks A table is given, showing the amount of coinage in Italy from 1862 to October 1876.

ITALY. Page 48.

In 1862 the ancient money coined in conformity with the decimal system and therefore not subject to conversion, amounted to 232,500,000 lire in gold, and 79,500,000 lire in 5-franc pieces, to which were added, in 1870, about 6,000,000 lire of gold and 500,000 lire in 5-franc pieces, coined by the Pontifical Government since 1860, and not subject to conversion. The value of the old coin withdrawn to the end of 1875 was 486,500,000 lire of silver or *erosomiste*, 28,500,000 lire of gold, and 28,500,000 lire of copper. The money issued in conformity with the decimal system (including that above mentioned as not converted, and that coined from 1862 to 1875) amounts to 474,500,000 lire in gold, 361,000,000 lire in silver 5-franc pieces, 156,000,000 lire in smaller silver money, and 76,000,000 lire in copper. There can, however, be no doubt that the greater part has been melted again, or been sent out of the country, and what remains in the hands of private persons is too small to affect the question. The total in the Treasury and banks now is about 184,500,000 lire, equally divided between gold and silver, besides 3,500,000 lire in copper, the stock of silver being therefore worth rather more than 3,500,000 *l.*

The aggregate coinage in the Latin Union States (from 1795 in France, from 1862 in Italy, from 1832 in Belgium, and from 1850 in Switzerland), added to the ancient coins of Italy which have not been demolished, is stated to have amounted to 8,841,000,000 lire in gold, and 5,847,000,000 lire in silver.

Mr. Compton proceeds to show that, while it will be the interest of Italy to support the adoption of the single gold standard in the Latin Union, she will, notwithstanding the risk from counterfeit coin, oppose the introduction of such a standard until she is prepared to redeem her forced paper currency.

Mr. Barff, acting Consul at Naples, stated that the silver coinage current in Southern Italy is limited to Sicilian dollars and the Latin Union coins. The former are only used to pay custom-house import duties, after which they are sold by the authorities, and re-purchased to pay such duties again. The latter are used principally in small payments, as a substitute for gold. There is very little current silver coin.

Page 52.

GREECE. Page 52.

Mr. Stuart enclosed, on the 6th of December 1876, a report by Mr. Merlin, Her Majesty's Consul at the Piræus, and General Manager of the Ionian Bank, on the silver currency of Greece. Mr. Merlin stated that hardly any silver is produced in Greece; that the coinage from 1833 to 1862 only amounted to about 4,000 *l.* in gold, and 36,000 *l.* in silver; and that till the 1st of August 1876 the silver currency consisted almost entirely of Mexican and German dollars, with zwanzigers for small coin, but that the total amount in circulation probably never exceeded 214,286 *l.*, the real currency being the banknotes. Greece joined the Latin Union in 1868, and obtained permission to strike one million 5-franc pieces; but the assimilation of the currency to the French standard was deferred, till the fall in the price of silver in 1875 rendered further measures necessary. The Government tariff for silver money, except that of the Latin Union nations, was lowered 3 per cent., which prevented any larger importation of German or Mexican dollars for the time. They also obtained permission to strike a further amount of 5-franc pieces, so as to form a total silver currency in that coin of 17,000,000 francs, besides 9,000,000 francs in smaller silver coin, the amount of gold coinage being without restriction. On the 10th of April 1876 an ordinance was published (*see* page 119 of Appendix to Select Committee's Report), decreeing that, after the 13th of August, no silver coins but those of the Latin Union should be received at the public treasuries and custom-houses, and that, till that date, a duty of 10 per cent. should be levied on the importation of any other silver coins. The banks had to send their spiece at their own expense to Paris for re-coinage, and on the 13th of August 1876 they began to pay in the new currency. The amount so coined had, up to the

SUMMARY.

28th of November, been 984,020 francs in gold, and 23,045,000 francs in silver.

NETHERLANDS.

Page 56. Sir Edward Harris, on the 17th of October, forwarded a memorandum by the Minister of Finance at the Hague, describing the steps taken by the Netherlands Government since 1872 in regard to a monetary standard. The Law of the 6th of June 1875, restricting the coinage of silver and authorising that of gold, but not changing the existing silver standard, was mentioned at page xi of the Select Committee's Report. In May and June 1876, Bills were presented to the Second Chamber of the States-General, for the adoption of a gold standard in the Netherlands, and of a double standard in the East Indian possessions, with the suspension of silver coinage. Returns were forwarded by Sir Edward Harris, showing the imports and exports of gold and silver into and from Holland from 1870 to 1875, the amount of coin and bullion held by the Bank of the Netherlands from May 1875 to May 1876, the gold coinage since the 1st of July 1875, and the silver coinage since 1840.

Page 64. In later letters Sir Edward Harris and Mr. Fenton (the Secretary of Legation) reported that the Bill for regulating the monetary system of the Netherlands had been materially altered, by the omission of the paragraph declaring gold to be the standard, and the adoption of one declaring both gold and silver standard money: thus amended, it passed the Second Chamber, but was rejected by the First Chamber. Thereupon a Bill was passed prolonging the Law of 1875 to the 31st of December 1877, the Government intimating that they would before that date make a fresh attempt to legislate for the permanent settlement of the question.

Page 70.
Page 72.

Page 73. The Bill for the regulation of the monetary system of the Dutch East Indian possessions was withdrawn, and has been reintroduced with certain necessary verbal alterations. Its principal feature is the establishment in the Dutch East Indies of the double instead of the existing silver standard. A translation of the Bill was forwarded by Mr. Fenton on the 10th of February.*

Page 74. On the 12th he reported that a Bill had been introduced containing those clauses of the Bill withdrawn in December which related to the substitution in the Netherlands of a bronze coinage in place of the existing copper coinage, and forbidding the circulation within the country of foreign coins of copper, bronze, or nickel.*

Page 75. By a statement published in the Official Gazette, it appears that the coinage in 1876 amounted to the value of 1,338,469 *l.*, and consisted of 1,581,106 gold 10-florin coins and 44,408 gold ducats, on private account; and, on Government account, of 1,000,000 silver coins of 10 cents, and 200,000 of 5 cents, and 13,047,000 copper coins of 1 cent, and 2,020,000 of ½ cent.

GERMANY.

Page 75. On the 30th of October 1876, Lord Odo Russell forwarded a translation of an interesting article, in a Hamburg newspaper, on the subject of the amount of silver remaining for disposal in Germany. He also mentioned a rumoured proposal to increase the amount of subsidiary coinage to 15 marks per head;

Page 78. but on the 1st of November he reported that so strong a feeling had been shown in the Reichsrath against the measure, that the Imperial Government had decided not to bring it forward; and consequently the 250 millions of marks, which would thereby have been absorbed, would be eventually thrown upon the market.

Page 78. On the 15th of November Lord Odo Russell transmitted a note, by Her Majesty's Consul at Bremen, on the stock of silver still remaining to be sold by the Government, which he estimated at 20,122,965 *l.* in the beginning of June 1876.

Page 80. Mr. Petre at Stuttgart, and Mr. Jerningham at Darmstadt, stated that the local governments of Wurtemberg, Hesse, and Baden had ceased individually to have any influence on the currency question.

DENMARK.

Page 81. Sir Charles Wyke wrote, on the 10th of October, that, in accordance with the provisions of the Mint Act of 23rd May 1873, the old silver currency ceased on

* These two Bills were passed on the 27th of March.—*H. W.*

SUMMARY.

on the 1st of October 1876 to be legal tender, the relative value of gold to silver being taken in the conversion at 15·675 to 1. The silver withdrawn from circulation has been sent to England.

SWEDEN.

Mr. Erskine, on the 3rd of November, forwarded a report by Consul Segrave, on the production and distribution of silver in Sweden. Subsidiary silver coin to the value of 497,467 *l.* has been produced since March 1874. Page 81.

On the 11th of January 1877, he wrote a further note regarding the price of silver, showing that, after the change of standard in 1873, the Riksbank was compelled to dispose of its superfluous stock of silver, at whatever price could be obtained—part being sold in 1874–75 at about 59 *d.* per oz., and part in 1876 at 53 *d.* or 54 *d.* Page 82.

NORWAY.

Mr. Jones, the Consul General at Christiania, reported on the change of standard in Norway in 1873, under exceptionally favourable circumstances. Silver to the value of about 1,450,000 *l.* has been disposed of, chiefly in London, since December 1872. The production from the mines is about 5,200 kilogrammes (or a little more than 167,000 ozs.) annually. Page 83.

PORTUGAL.

Mr. Crawfurd, Her Majesty's Consul at Oporto, on the 28th of December 1876, forwarded a report on the Currency of Portugal, where the standard is gold, English sovereigns and half-sovereigns being legal tender, and silver coins can only be used for payments not exceeding 5,000 reis, or about 22 *s.* 3 *d.* He also explained the measures taken by the Government in the summer of 1876, in consequence of the commercial panic arising from a scarcity of gold coin. A table at the end of the report shows that the average rate of exchange during each month of the year 1876, for bills at six months upon London, was never lower than 53 or higher than 54 pence per 1,000 reis. Page 84.

RUSSIA.

Mr. Webster, Vice Consul at Kherson, on the 30th of September sent a report on the Currency of Russia. The amount of silver now in circulation is estimated at 150,000,000 roubles, or 20,000,000 *l.* (taking the rouble at 2 *s.* 8 *d.*). The yield of the Siberian mines is 550,000 ozs of silver annually, of which one-third is coined, and the rest used in manufactures. The imports of silver are counterbalanced by exports from Siberia to China. The net export of gold and silver from Russia was in 1874 447,231 *l.*, in 1875 1,471,416 *l.*, and in 1876 to the 21st of December 10,319,450 *l.* Mr. Webster considers the value of the silver roubles, relatively to gold, to have diminished by one-sixth since 1856; but there is no demand for them, the legal tender being the "paper silver rouble," the notes of which currency were in circulation to the 7th of August to the value of 729,908,498 roubles, of which 562,796,365 roubles, or 73,568,152 *l.*, were uncovered by bullion. Page 87.

Mr. Doria, Secretary of Embassy at St. Petersburg, on the 12th of December, gave statistics for the years 1871 to 1875, from which the following results are deduced (taking the rouble at 2 *s.* 8 *d.*, not 2 *s.* 6 *d.*, as he converts it): Page 89.

	£.
Production of silver in Russia, 1871-75	514,815
Annual average	102,963
Coinage of silver, 1871-75	2,013,769
Annual average	402,754
Surplus of imports over exports of silver, 1871-75	4,737,113
Excess of net imports over amount absorbed in coinage, 1871–75	2,723,343

He added that a very considerable quantity is absorbed in manufactures.

Mr. Barrow, Consul at Kertch, on the 10th of October reported the utter absence of all coins in that part of Russia, except small pieces of 20, 15, and 10 kopecks. The report from Mr. Carruthers, at Taganrog, is to the same effect. Page 90. Page 91.

UNITED STATES.

Mr. Plunkett, the First Secretary of the British Legation at Washington, on the 17th of December 1876, submitted a report of further information respecting the production and movement of silver in the United States. Dr. Linderman's report on the operations of the mints during the year ending on the 30th of June 1876 gave as the domestic production of silver during the year 38,500,000 dollars, or 7,700,000 *l.*, being 300,000 *l.* less than his previous estimate. Page 91.

SUMMARY.

The stock of silver coin and bullion on hand on the 30th of June was 6,022,600 *l.*, or 3,622,600 *l.* more than the corresponding return for the previous year. Dr. Linderman reduced by one half his estimate of the amount annually consumed in manufactures, which he now puts at 600,000 *l.* The exports of silver in 1875–76 amounted to 5,065,850 *l.*, and the imports to 1,588,549 *l.*, giving a net export of 3,477,301 *l.*, which is 112,146 *l.* less than that of the year 1874–75. The report refers to the large exportation of silver fron San Francisco to China and Japan, owing to an increased trade with China in tea and silk, to remittances direct to China on British account, and to the necessity for economy, in consequence of the fall in the value of silver in London; it was, however, supposed that this excessive export had been checked by the higher rates for silver now prevailing at Hong Kong. Most of the silver so sent had been for British merchants, who thus settled accounts with their creditors in China by direct shipments of silver from San Francisco, thereby saving from 1 to 2½ per cent. on the transaction. Mr. Seward, the American Minister at Pekin, speaks of the great difficulty of introducing the trade dollar into Northern and Central China, while in Southern China it has not displaced the Mexican dollar, or come into general circulation.

Of the estimated total production of 7,700,000 *l.* in 1875–76, Nevada is expected by Dr. Linderman to yield 4,592,500 *l.* in silver (besides about 3,750,000 *l.* in gold). The silver production of Nevada in 1876-77 was at one time estimated at 5,600,000 *l.*; but Consul Booker thinks that, unless new discoveries are made, there will be a reduction, as two or three of the largest mines have been rapidly diminishing their product. A calculation made at San Francisco by a correspondent of "The Times" gave the total production of silver in the United States for 1876 as not more than 5,600,000 *l.*; but Mr. Plunkett thinks this can scarcely be reconciled with Dr. Linderman's official report, giving over 6,000,000 *l.* as the production in 1875–76.

Silver coinage to the value of 3,825,300 *l.* was struck in 1875-76, of which amount 1,226,410 *l.* was in trade dollars. From the 17th of April to the 30th October 1876, 4,419,342 *l.* of silver coin was issued, of which 2,590,625 *l.* was for the redemption of fractional currency. Silver coin has also been issued under the Act of the 22nd of July last, in exchange for legal-tender notes, as rapidly as the coinage will permit. The Secretary of the Treasury has recommended that such coin should be struck to the extent of 80,000,000 dollars, or 16,000,000 *l.*, and be made legal tender up to 10 instead of 5 dollars. Both he and Dr. Linderman urge the adoption of gold as the sole standard; but the latter would have the trade dollar made legal tender up to 50 or 100 dollars.

A Bill has been passed by the House of Representatives, authorising the coining of the silver dollar of 412½ grains standard, to be legal tender for all debts except where payment of gold coin is required by law. It is not expected that the Senate will consider the Bill till the report is received from the Special Committee which has for some months been investigating the silver question.

Page 100.

On the 27th of February 1877, Sir Edward Thornton forwarded a further memorandum by Mr. Plunkett, and said that it was not likely that the reports of the Joint Committee of Congress on the Silver Question would be published for some time.

Mr. Plunkett's note stated that nothing had yet been done in the Senate with regard to the Bill for the remonetisation of silver. It is understood that the Committee will present two reports—the one by the majority, recommending the remonetisation of silver, and the adoption of the double standard; the other, signed by Mr. Boutwell (who was Secretary of the Treasury from 1869 to 1873), urging the maintenance of a single gold standard, so long as Great Britain and other Powers refuse to abandon it. Mr. Boutwell thinks it inexpedient to coin a silver dollar as legal tender for all purposes except such as are otherwise specially provided for by law or contract; but he would propose a convention of the commercial nations of the world, to consider the adoption of both silver and gold at a fixed relative value, and, in the meantime, he will pursue the existing policy with regard to the resumption of specie payments.

Among the schemes laid before the Committee was one to facilitate the ratio of 1 to 15½ between gold and silver, by issuing a debased silver dollar, worth exactly two of the present half-dollars issued for fractional currency; while another plan, with the same object, was to raise the weight of the gold dollar to 26·61 grains $\frac{9}{10}$ths fine, retaining the present silver dollar of 412½ grains.

The

SUMMARY.

The early resumption of specie payments is almost universally desired.* In his message to Congress on the 3rd of February the President recommended that advantage should be taken of the present state of trade, showing a large excess of exports, to issue 4 per cent. bonds, with 40 years to run, to be exchanged for legal-tender notes whenever presented in sums of 50 dollars, or any multiple thereof, the whole amount not to exceed 150,000,000 dollars. He also recommended the repeal of the Joint Resolution of 22nd July 1876, limiting the amount of subsidiary silver coin to 50,000,000 dollars; this proposal would require an accumulation of only half the amount of coin which, under the Act of 1875, the Secretary of the Treasury may be called upon to have in hand for the redemption of "greenbacks" on and after the 1st of January 1879.

Mr. Morrill, the Secretary of the Treasury, in his annual report to Congress, urged the very serious inconveniences arising from the obligation to collect such a large amount of coin, and suggested that, if specie payments were resumed at once, half the amount would meet all probable demands for specie.

It has also ben pointed out that it is in the power of the Government, without fresh legislation, to sell, under the Act of 1875, any amount of 4½ per cent. bonds, at not less than par in coin, which may be necessary for redeeming the "greenbacks."

M. Cernûschi gave evidence to the Committee in explanation of his plan for enabling the Government to resume payments, in gold and silver, on the 1st of January 1878. He proposed the opening of a loan of 85,000,000 *l.* in Europe, at 4 per cent., in order to obtain metal to supply the place of the greenbacks, the coinage of the old silver dollar of 412½ grains, and the raising of the weight of the gold dollar to 26·61 grains. From 1st January 1878 all existing debts would be payable in either coin; the interest on the proposed loan would be payable half-yearly, in London, and in sterling, as, if payable in silver, the bonds would be refused in Europe. M. Cernuschi expects, by drawing a vast sum of gold to America, to force European nations to re-adopt the bimetallic standard, and thus bring silver into use again: his proposals, however, have so far met with little or no approval.

An estimate by Messrs. Wells, Fargo, & Co., of the production in the States and Territories west of the Missouri, gives for the calendar year 1876 41,506,672 dollars of silver, and 44,328,501 dollars of gold, as compared with 34,043,910 dollars of silver, and 41,745,147 dollars of gold, in 1875. Dr. Linderman's estimate of the production of silver in the United States, for the year ended 30 June 1876, was 38,500,000 dollars. Both in California and in Washington it is expected that there will be a falling-off in the production, unless new veins are discovered, and it is considered very improbable that the production for this year will reach 40 millions of dollars. Page 107.

CENTRAL AMERICA.

Sir Henry Scholfield, Consul at Guatemala, reported, on the 21st of October 1876, that the production of silver in Central America is insignificant. The currency is silver, and the depreciation has been very sensibly felt in the rise of prices of all articles coming from or going to countries where the standard is gold. Page 110.

VENEZUELA.

Mr. Middleton, Consul General at Caracas, on the 16th of November forwarded a report on the amount of silver and gold coin received from Paris for the Government of Venezuela. Gold pieces are employed for the more important payments, and there is a great scarcity of Venezuelan silver pieces for the smaller requirements, owing to which there is still a large number of foreign coins in circulation. Further importation of foreign silver coin has been prohibited. The value of German thalers having been reduced by a decree from 8 to 7½ reals, they are being largely exported to Europe, as is also the case with gold pieces of 20 marks, for a similar reason. Arrangements have been made with a foreign firm for a further supply of silver coin; and nickel money is to be coined in the United States for the Venezuelan Government. Page 110.

There is scarcely any production of silver in the country.

BRAZIL.

Mr. Buckley Mathew, on the 8th of November, forwarded a memorandum by Mr. O'Conor on the monetary system of Brazil, which he described as consisting of an inconvertible forced paper currency, supplemented by a gold, silver, nickel, and copper coinage. A sovereign being legal tender for 8,890 reis, the milrei should equal 27 *d.*, but during the last 20 years it has ranged from 14 *d.* to 30 *d.* Page 112.

SUMMARY.

The amount of inconvertible paper currency in circulation, converted at the then existing rate of exchange of 24 *d.* to the milrei, is 18,186,870 *l.* The amount of gold and silver coin in circulation is very small, but, if a suggestion that silver should be substituted for the small paper notes of one milrei and 500 reis were adopted, as might be the case if its value continued to fall, Brazil would absorb a good deal of silver. The population is estimated at 11,000,000, and the currency at about 19,000,000 *l.*; the nickel and copper coinage amounts to about 500,000 *l.*, and with the paper money constitutes the currency, for all practical purposes.

Tables were forwarded of the coinage of gold and silver at the Mint of Rio de Janeiro from 1855-56 to 1874-75, of the imports of gold and silver from 1871-72 to 1875-76, and of the exports of gold from 1869-70 to 1875-76.

Page 115. Mr. Walker, Consul at Pernambuco, reported, on the 18th of October, that there was no silver currency in that province.

Page 115. In a letter from Mr. Austin, dated at Rio de Janeiro on the 23rd of December, it is said that there is no production, importation, or exportation of silver in Brazil. The little silver that was current was all exported to the River Plate in 1868, during the war with Paraguay, and its place is represented by notes of the nominal value of one and two shillings.

PERU.

Page 116. Mr. Graham, writing from Lima on the 27th of November, stated that there are 15,000 mines in Peru, of which only about 600 are worked. Silver is the standard, gold having been demonetised in 1872. The circulation of the four associated banks, the notes of which are a legal tender for all payments, amounted on the 15th of November, at the exchange of 4 *s.* for the sole, to 2,619,764 *l.*, against which 12,400 *l.* was held in gold, and 364,004 *l.* in silver. The export of silver coin is prohibited, but it is sent abroad in bars in considerable quantities. Silver ore is very largely produced and exported. Silver soles are at 56 per cent. premium, and only held by a few dealers. The Lima Mint, between 1868 and 1875, coined 17,053,389 silver soles. Foreign coins are imported, chiefly from Bolivia and Chile.

Silver is to be found in all parts of the western range of the Andes, between latitudes 3° and 22° south. The district of Cerro de Pasco produced, from 1630 to 1849, 475 millions of dollars. A proposal has been made for running a tunnel under the present workings, from which it is supposed that sulphurets of silver or bronzes to the value of 500 millions of dollars would be obtained. With railroads and improved machinery, Peru will, in a few years, produce immense quantities of silver.

CHILE.

Page 117. Mr. Drummond Hay, Consul General at Valparaiso, sent a report, on the 28th of November, respecting silver in Chile and Bolivia. The mines of Caracoles, in the latter State, began to produce regularly in 1871, and now yield annually about 600,000 marks—a mark weighing 8 oz., and being valued at 10 dollars gross. The 16 richest mines (those of Descubridoras) have in five years produced 22,000,000 dollars' worth of silver, and the remaining mines of Caracoles a little over a fifth of that amount. In the Deseada mine silver has been produced at a cost of 1 dollar per mark; in the Descubridoras mines at a little less than 2 dollars; and the average may be estimated at 3½ dollars per mark, exclusive of the cost of turning the ore into bar-silver.

Besides Caracoles, four districts of Bolivia contain mines, yielding from 40,000 to 50,000 marks per month. The principal mines of Caracoles are almost exhausted in the upper region, and the further production depends on finding in those mines a second region on a lower level, at a depth of probably 200 to 300 metres, on the continuance of a paying lode in the mines now worked at a level of 120 to 150 metres, on economy in working the low metals, and on a supply of capital for working more mines which are well situated, with good lodes. The average ley or fineness of the Caracoles ores is said to be larger than that of Nevada, but the cost of carriage to the coast is very high.

There are upwards of 200 mines in Chile. The yearly production is estimated at 5,500,000 dollars in Chile, and 11,000,000 dollars in Bolivia. The export of gold coin from Chile in 1876 is said to have been as much as 550,000 *l.*, and it is now rarely seen in circulation. The average coinage at Santiago during 21 years has been 702,827 dollars of silver, and 828,383 dollars of gold; in

in 1874 there was coined 133,980 dollars of gold, and 1,511,588 of silver; and in 1875, 73,428 dollars of gold, and 2,161,613 of silver. SUMMARY.

Though gold is the only metal which has a fixed price by law, Chile virtually adopts the bimetallic system; but, owing to the scarcity of gold, silver may be now considered as the basis of the currency.

ARGENTINE REPUBLIC. Page 122.

On the 14th of January 1877, Mr. West forwarded a report, by one of the principal bankers in Buenos Ayres, on the silver currency of the Argentine Republic. There being no coined money of a national character, and the Constitution of 1860 having taken from the provincial mints the right to coin money, it has become necessary to legalise the circulation of foreign silver. Till 1873 the Republic used the paper dollar of Buenos Ayres, the "peso plata" of 17 and the "peso fuerte" of 16 to the gold ounce (both, however, being only moneys of account), and the "onza de oro," generally taken as the monetary unit, and equal to about 65 *s.* In 1875 the minting of gold and silver coins was authorised, the relative value of silver to gold being fixed at 16·266 to 1. By a decree of June 1876 the Government established the values of foreign gold coins, taking for a basis the new Argentine peso fuerte, containing $1\frac{1}{2}$ gramme of fine gold; the sovereign was made equal to 4 pesos fuertes 88 cents, and other coins in proportion. Two or three of the most commonly current silver coins were valued at the same time, but, owing to the fall in the price of silver, the rates were, in September 1876, reduced by about 10 per cent., the values then fixed giving the proportion of silver to gold as 18·3 to 1.

In the province of Buenos Ayres silver is very little used, almost all transactions being made in gold or inconvertible paper money. In the other 13 provinces, however, silver is the base of nearly all commercial transactions, the Bolivian dollar two-thirds fine being taken as the unit, represented by half-dollars or cuatros. This coinage has no recognised legal value, and the object of the Government is, no doubt, to displace it by the peso fuerte; the total amount of these half-dollars in circulation may be roughly reckoned as equal to 700,000 *l.*

The richest silver-producing district in the Republic is Cerro Negro, but the industry is in the hands of small traders without the necessary intelligence or capital. Silver is imported from Bolivia, Chile, and Peru, and is shipped in small quantities to England.*

JAPAN. Sir H. Parkes, 22 January 1877. Page 124.

The production and consumption of silver in Japan is reported by Sir Harry Parkes to be very small. The amount produced from both Government and private mines in 1876 was only 255,213 ounces; but some increase is expected in 1877. The importation of silver from 1872 to the middle of 1876 amounted only to the value of 7,376,944 dollars, the whole of which consisted of Mexican dollars, except silver bullion to the value of 115,696 dollars, and 6,841 trade dollars in 1875–76. It is doubtful, however, whether the imports of silver bullion from San Francisco and China are even approximately stated. The exports amounted to nearly 16 millions of dollars, of which seven millions are Mexican, and about eight millions Japanese, old and new coins; silver bullion was exported to the value of 822,140 dollars, and trade dollars to that of 86,013 dollars. The exports of gold coin in the same period were valued at $21\frac{1}{2}$ million dollars, and $6\frac{1}{4}$ million dollars of Nibukin coin (a mixture of gold and silver) were also exported. The import of gold bullion was about two million dollars, and the export not much less.

From the opening of the mint at Osaka, in August 1871, to the 30th of June 1876, gold was coined to the value of $50\frac{1}{2}$ million dollars, and silver to that of 17 million dollars, less than two millions of which were coined in1875–76.

Statistics and Commerce Department, India Office, 21 March 1877. *Henry Waterfield.*

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* A decree was issued in March 1877, fixing the price of the silver coins in circulation in the Argentine Republic, as follows:—

Chileno Dollar	-	-	25	grammes,	ley de	900	milesimos,	denominated	500	grains	- 88 cts.
Peruvian Sol.	-	-	25	„	„	900	„	„	500	„	- 88 „
Bolivian Dollar	-	-	20	„	„	900	„	„	500	„	- 69 „
Bolivian 20-cent. piece		-	4,500	„	„	900	„	- - -	—	-	- 15 „
The $\frac{1}{5}$ Bolivian, and Chileno Piece, of year 1864, 1866	-	-	5	„	„	900	„	„	100	„	- 17 „

The effect of this decree is said to have been to prevent the export of a considerable quantity of silver to Europe.—*H. W.*

SILVER QUESTION.

INDIA.

INDIA.

EXTRACT of a Telegram from the Viceroy, dated 2nd February 1877.

PRICES in India do not as yet show any fall in the value of silver. Trade shows slightly accelerated growth of exports and cessation of growth of imports.

LETTER from the Government of India to the Secretary of State for India,

Fort William, 9 February 1877.
No. 49 (Financial).

IN reply to your Lordship's Despatch, Statistics and Commerce, No. 112, dated 31st October 1876, and in continuation of our Telegram, No. 648, dated 2nd February, we have the honour to forward herewith a note containing all the information that we can at present supply regarding the effects of the fall in the gold-price of silver on trade and remittance and on prices in India, and a narrative of the applications made to us to remedy these effects, and of the action which we have taken thereon.

2. We have invited the several Chambers of Commerce to give us any information upon the subject which they can furnish, and will transmit the replies as soon as they reach us.

3. We have been engaged for some time past in the preparation of tables showing the variations in all parts of India of the retail prices of grain and of the wages of agricultural labour for a series of years past. These tables, when completed, will, we expect, further illustrate the fluctuations in India of the value of silver. We intend to lay them, in due time, before Her Majesty's Government.

We have, &c.
(signed) *Lytton.*
H. W. Norman.
A. Hobhouse.
E. C. Bayley.
A. J. Arbuthnot.
A. Clarke.
J. Strachey.

NOTE regarding the Effect of the Fall in the Price of Silver on Trade and Remittances and on Prices in India, with a Narrative of the Applications made to the Government of India for Remedial Measures, and of the Action of Government thereon.

I.—*Effect of the Fall in the Price of Silver on Trade and Remittances and on Prices.*

The fall in the value of silver measured in gold dates from November 1872. For 22 years before that date, the price in London of an ounce Troy of standard silver had never been below 60 *d.*, and for 18 years more it had never been below 59 *d.* In the calendar year 1873 the average price was 59·22 *d.* the lowest price (13th November) being $57\frac{1}{16}$ *d.* In 1874 the average price was 58·37 *d.*, the lowest price (31st December) being $57\frac{1}{4}$ *d.* In 1875 the average price was only

only 56·76 *d.*, the lowest quotation being (on the 3rd June) 55½ *d.* In 1876 the average price fell to 53·08 *d.*, the lowest quotation being (8th July) 47 *d.*; sales were reported even as low as 46 *d.* The recovery from that lowest depression, though it may be temporary, has been rapid; the highest point since attained being (18th January 1877) 58⅝ *d.*

The statistics of the foreign trade of India (exclusive of treasure) during this period are as follows (in crores and lakhs of rupees :—

From 1st April to 31st March (Official Year).

	1873-74.	1874-75.	1875-76.
Exports - - - - - - - -	54·96	56·31	58·04
Imports - - - - - - - -	31·64	34·64	37·07
NET EXPORTS - - - - -	23·32	21·67	20·97

From 1st April to 30th November (Eight Months.)

	1873.	1874.	1875.	1876.
Exports - - - -	32·28	34·09	35·90	37·93
Imports - - - -	20·11	22·23	22 64	22·52
NET EXPORTS - -	12·17	11·86	13·26	15·41

These figures show a slightly accelerated growth of the export trade, and an interruption of the growth of the import trade, the result being, especially in 1876, a considerable increase in the value of the net exports. It is to be remembered, however, that important alterations of the tariff values and of the customs duties were made in the middle of 1875, the effect of which upon trade it is difficult to discriminate. But, probably, the interruption of the growth of the import trade may be attributed, in the main, to the depreciation of silver relatively to gold.

The silver-prices of imported goods in India, as will be seen presently, have not risen, and the circumstances would appear to have been unfavorable to importers. It is understood, however, that, on the whole, the import trade has not, latterly, been unprofitable. The total value of cotton manufactures (the most important of Indian imports imported into India in the first eight months of 1875-76 shows no decrease as compared with earlier years. The figures are as follows, in rupees (omitting 000 :) —

1st April to 31st March (Official Year).

1873-74.	1874-75.	1875-76.
15,15,57	16,26,36	16,42,89

1st April to 30th November (Eight Months).

1873.	1874.	1875.	1876.
11,84,10	12,96,55	11,89,70	12,18,51

The increase of exports is the more remarkable in that it is contemporaneous with a serious contraction of the value of exports of raw cotton, the most important of Indian exports. The figures are as follows (omitting 000) : —

VALUE of RAW COTTON exported from *India*.

From 1st April to 31st March (Official Year).

	1873-74.	1874-75.	1875-76.
Cwts. - - - -	45,00	56,00	50,10
Value in Rupees - -	13,21,62	15,25,73	13,25,90

1st April to 30th November (Eight Months).

	1873.	1874.	1875.	1876.
Cwts. - - -	29,77	36,52	37,33	32,54
Value in Rupees - -	8,89,93	9,98,46	10,09,32	8,16,32

INDIA.

The following Table shows the exports the value of which has increased in 1876: the values of the same exports for the last three complete years are prepared. The development of the exports of cotton goods, wheat, seeds, sugar, and tea has been favoured by the fall in sterling exchange. The export trade of the past year is stated to have been very profitable to all concerned, including the producers:—

VALUE of EXPORTS which show Improvement in 1876, compared with 1875.

[In Rupees, omitting 000.]

ARTICLES.	During Whole Year, from 1st April to 31st March.			During Eight Months, from April to November, inclusive.			
	1873-74.	1874-75.	1875-76.	1873.	1874.	1875.	1876.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Cotton, Manufactures of	52,26	50,14	65,90	33,56	32,50	41,04	55,54
Coffee	1,48,75	1,30,53	1,62,70	60,07	63,86	58,68	61,03
Indigo	3,55,53	2,57,63	2,87,92	65,26	33,32	31,78	46,19
Wheat	82,76	49,04	90,10	39,88	38,67	65,58	1,32,65
Hides and Skins (dressed or tanned)	63,47	50,53	1,19,01	44,98	32,24	78,99	95,24
Jute (Raw) and Gunny Bags	3,63,26	3,48,03	3,23,65	2,19,74	2,34,16	1,79,82	2,31,65
Opium	11,34,19	11,95,70	11,14,84	7,20,57	7,85,97	7,31,47	8,38,36
Seeds	2,36,14	3,23,59	5,46,20	1,51,29	1,88,75	3,42,79	4,04,43
Sugar	22,78	31,92	25,38	16,34	25,64	20,76	41,49
Tea	1,74,29	1,93,74	2,16,64	1,17,54	1,22,53	1,42,71	1,85,11
Wool (Raw)	93,83	95,99	1,09,42	58,80	65,47	68,02	72,09
Shawls	19,97	16,70	16,13	14,30	11,83	11,77	13,32

Page 21.

The appended Table (A) contains the statistics of the net imports of treasure during 1876-77 and in previous years. The amount of Government bills drawn upon India and the amount borrowed by the Government are also shown in this Table, as illustrating the subject. The exports of gold exceeded the imports, for the first time, during the nine months April to December 1876. This unusual phenomenon continued during the five months June to October, and must apparently be attributed to the relative values of gold and silver not having varied in the same proportion in India as in other parts of the world.

As to remittances, the rate of exchange has, necessarily, followed closely the price of silver. There is reason to believe that the alarm felt in the early part of 1876, as to the future value of silver, led to banks and others making great efforts to withdraw their capital from the East to the West, and that this movement may partly explain the extreme depression in June and July 1876. The retransmission of capital to the East, on the partial restoration of confidence, may explain the rapidity of the subsequent recovery in the value of silver and of the exchange with gold.

Pages 22-25.

Two other Tables (B and C) are appended to this Note, showing the variations in the prices of the chief staple commodities at Bombay and in Calcutta since the beginning of 1873.

It will be observed—

(1.) That, with the exception of spelter and gold, the prices of imports are generally lower at the end of this period than they were at the beginning; and that there has been no marked rise in the prices of imported commodities since the beginning of 1876.

(2.) That

(2.) That the following exports show a more or less considerable rise in price since the beginning of 1873: *Jute, Rice, Silk, Tea, Coffee;* and the following since January 1876: *Indigo, Rice, Silk, Tea, Wheat.*

(3.) That *Cotton, Wool, Hides, Lac, Saltpetre,* and *Wheat* show a decrease of price as compared with the beginning of 1873; but that the prices of *Wool, Wheat, Lac,* and *Saltpetre* have materially recovered since the beginning of 1877.

There are special causes for the improvement of the prices of most of the articles which show improvement; and, upon the whole, these Tables do not appear to indicate any decrease in the value of silver: the prices of all articles of export have, however, doubtless been stimulated by the low rate of exchange.

II.—*Applications made to the Government of India for measures in remedy of the Effects of the Fall in the Gold-price of Silver; and the action taken thereon.*

On the 17th July 1876 the Secretary to the Bengal Chamber of Commerce transmitted, for the consideration of his Excellency the Governor General in Council, the following two Resolutions, adopted at a special general meeting of the Chamber, held on Saturday the 15th July:—

RESOLUTIONS.

1*st.*—"That the continued depreciation in the value of silver is a question most seriously affecting the political and financial interests of the country; and that, in view to its very great importance, the Committee be requested to address the Government, in order to obtain such information as they may be able to give in regard to the policy which they propose to pursue under the circumstances.

2*nd.*—"That the Chamber approves of the suggestion of the Committee that it is expedient, in view of any ultimate measures that the Government may adopt, that Clause 19 of Act XXIII. of 1870, making it obligatory on the Mints in India to receive all silver tendered for coinage, and also Section 11, Clause (*b*) of Act III. of 1871, making it obligatory on the Currency Department to issue notes against silver bullion sent in, be temporarily suspended, at the discretion of Government; and that during such suspension, or till further notice, it be not lawful to import coined rupees from any foreign ports."

On the 22nd July the Secretary to the same Cham er forwarded, for the consideration of the Governor General in Council, copy of the proceedings of the Chamber at the special general meeting aforesaid.

In this letter the Committee of the Chamber, while recognising the difficulty of the position of the Government of India, remarked that the uncertainty that had hitherto shrouded the action of Government had been attended with serious consequences to merchants and bankers, and would so continue to attend their transactions so long as they were kept in ignorance of the course of action the Government propose to take. The Committee, therefore, expressed a hope that his Excellency the Viceroy would, in the interests of commerce and of the country generally, accede to the prayer of the first resolution of the meeting, and make public the intentions of the Government.

As to the second resolution, the Committee pointed out that its object was not to prohibit coinage altogether (for that would be likely to bring about a collapse of credit), but to place all coinage in the hands of the Government, to be exercised at their discretion. It appeared to the Committee suicidal for the Secretary of State to allow the competition of bar-silver with the rupees which he has to offer to those requiring money in India, and that to suspend the free conversion of silver bullion into legal-tender coin was not only wise and reasonable, but a necessary precaution for the Government of India to take for the preservation of their own currency, and to support the credit of their own loans, as well as to prevent the country from being swamped by silver sent in by foreign nations.

The Committee argued that the fact that the Government of India was compelled "to put their Mint Stamp to all silver" sent to India "had given an

INDIA.

artificial and fictitious value to silver," which would cease as soon as the law was suspended. "Bar-silver would then gradually fall to its own intrinsic value, and the extent to which it was depreciated would be soon gauged; whereas, as things were, it was impossible to say how much its value was appreciated by our 'open coinage system.'"

When all Europe was closing its doors against the import of silver, with the avowed object of having as little of the metal as possible, should the depreciation be found permanent, it seemed most impolitic, the Committee thought, "to keep ours wide open for the reception of an unlimited quantity, costing the country, through our coinage laws, far more than its real intrinsic value." The Committee could see no valid reason against the immediate adoption by the Government of the second resolution of the meeting, and considered that the objections brought against it were based either on a misconception of its real scope, or on abstract principles (ignored by other States); whereas the position of affairs was altogether exceptional, and ordinary rules did not apply. The Committee represented that the measures recommended in the resolution were not more stringent than (in fact, scarcely so stringent as) the first financiers in Europe had found it necessary to adopt.

Lastly, the Committee pointed out that there was a third proposition put before the meeting, recommending the adoption of a gold standard, which, in deference to the feeling apparent among members present, was temporarily withdrawn; and they referred the Government to the debate at the meeting upon this proposal.

On the 31st July the Government of India published a resolution inviting attention to the immediately probable financial consequences of the fall in the gold-value of silver, and insisting upon the necessity for the utmost economy of the public resources.

On the 1st August the Secretary to the Calcutta Trades Association forwarded a memorial from the Master, Wardens, and Committee of the Association to his Excellency the Viceroy and Governor General of India in Council.

In this document the memorialists represented that they had for many months past been suffering great loss from the low rate of exchange, which bid fair to paralyse trade. The memorialists joined earnestly with the Bengal Chamber of Commerce in urging on the Government the importance of declaring the policy it intended to pursue for the remedy of this evil, and prayed that the policy of a temporary suspension of the compulsory coinage of silver might receive the early consideration of Government.

The memorialists further expressed great satisfaction at the desire manifested by the Government to encourage local manufactures, and suggested a relaxation of the rules against the purchase of imported stores for the Government in India.

On the 22nd September 1876, after considering the "Report by the Select Committee of the House of Commons on Depreciation of Silver, with the proceedings of the Committee, ordered by the House of Commons to be printed on the 5th July 1876," the Government of India published a Resolution (No. 3,044) upon the suggestions of the Bengal Chamber of Commerce and the Calcutta Trades Association, in which the following arguments and conclusions were stated:—

1. The recent change in the value of silver, measured in gold, may be due to changes in the value of one metal or the other, or of both. Before a fit remedy can be applied, it is essential to ascertain what exactly has happened, whether gold has risen or silver fallen, and how much the value of each metal has changed. It cannot be assumed, without decisive proof, that the divergence of the two metals is due wholly, or even chiefly, to the fall in the value of silver.

2. The prices of commodities and of the precious metals, in London and in India, witness to a considerable rise in the value of gold since March 1873, and especially since December 1875, and do not show any fall in the value of silver measured in commodities other than gold. Using these prices with all reserve, it must still be said that they afford evidence of this fact, at least; that a rise in the value of gold is one of the causes which has disturbed the equilibrium of the two metals.

3. The

3. The divergence of the values of the two metals seems due to three principal causes, of which the first appears to be the most efficient :

(1.)—The substitution of gold as the standard of value, in Germany, the Netherlands, and the Scandinavian Kingdoms, for silver, and in the countries of the Latin Convention, for their customary alternative or compensatory standard of silver and gold.

(2.)—The increased production of silver in the United States of America.

(3.)—The decreased demand for silver in India.

4. The value of gold and silver, like that of any other commodity, depends on the one hand upon their supply, on the other upon the demand for them, which again depends upon the uses made of them. The long-continued equilibrium between the value of gold and that of silver is due to the two metals having shared, without material change of conditions, the only great field for the employment of either of them—*i. e.*, the supply of legal-tender metallic money. This equilibrium has been disturbed by the rapid supersession of silver by gold in Europe and America as the standard of value, and therefore as the material of legal-tender metallic money. This supersession is calculated *à priori* to raise the value of gold no less than to lower the value of silver.

5. Excessive importance is not, *per se*, attached to the increased production of silver in the United States of America.

6. When India is in a normal condition—*i. e.*, when there is no abnormal demand for any of her staples, and she is not borrowing large sums from abroad—the amount of treasure required to settle her accounts with the world is not considerable, and of the treasure received a substantial proportion has always been gold. The large imports of treasure into India since 1850 are due to abnormal circumstances, as follows :—

(1.)—The Crimean War transferred to India large demands for produce theretofore obtained from Russia.

(2.)—The American Civil War exaggerated temporarily the value of Indian cotton.

(3.)—Great sums of money have been borrowed for—

(*a.*) The suppression of the Mutiny ;

(*b.*) The construction of Railroads (Guaranteed and State) and Canals ;

(*c.*) The Bengal Famine.

It would be altogether misleading to treat the great imports of treasure in the last 25 years as normal, or to expect that they will or can continue. There is, therefore, no reason to expect that silver will be poured into India, although, of course, if it falls in value, a greater weight of it must come to represent the same value.

7. To suspend the free coinage of legal-tender metallic money, as advocated by the Bengal Chamber of Commerce, would give a monopoly value to the existing stock of rupees, and so reduce prices ; whereas prices are not yet risen.

8. The value of no substance can serve as a standard measure of value, unless its use as the material of legal-tender currency is freely admitted. If, therefore, the free coinage of silver on fixed conditions were disallowed in India, silver would no longer be the standard of value of India, but another standard would be substituted—viz., the monopoly value of the existing stock of rupees, tempered by any additions made to it by the Government, or illicitly. If no such additions were made, the value of the rupee would gradually but surely rise, owing to the supply being cut off.

9. The stamp of a properly regulated mint, such as the Indian Mints, adds nothing, except the cost of manufacture and seignorage, to the value of the metal on which it is impressed, but only certifies to its weight and purity.

INDIA.

10. A sound system of currency must be automatic or self-regulating. No civilised Government can undertake to determine from time to time by how much the legal-tender currency should be increased or decreased, nor would it be justified in leaving the community without a fixed metallic standard of value even for a short time. It is a mistake to suppose that any European nation has rejected silver as a standard of value without substituting gold.

11. For all these reasons, the Government of India rejected as inadmissible the proposal that the mints should be closed to the free coinage of silver for the public on fixed conditions, without at the same time opening them to the free coinage of gold as legal-tender money on fixed conditions.

12. The Government of India further concluded that there was nothing as yet demanding recourse to a measure so costly, and of which all the conditions were so uncertain, as the adoption of a gold standard. Thus the conclusions stated in the resolution were—

1st. That the divergence of the values of gold and silver is not necessarily attributed only to a diminution in the value of silver; that there are strong reasons for believing that gold may have increased, as well as that silver has decreased, in value, and that this consideration must have an important bearing on the action of Government in reference to the present disorder.

2nd. That although it is most desirable, in the interests of trade, that the standard of value in India should be the same as the standard of value in the chief countries with which India interchanges commodities, yet trade will not be permanently injured by a fall in the value of the rupee measured in gold, provided only that a fresh stable equilibrium of the precious metals be attained.

3rd. That up to the present moment there is no sufficient ground for interfering with the standard of value.

The only other representations received upon the subject by the Government of India have been complaints by various European officers in its service of the loss which they are suffering from the fall of the sterling value of the rupee, and prayers for assistance from the State.

These memorials are still under consideration, either by the Government of India or the Secretary of State.

Financial Department, Calcutta, 9th February 1877.

TABLE (A.)

NET IMPORTS of GOLD and SILVER into *India*; BILLS Drawn in *London* upon the Government of *India*; and DEBT incurred by the Government of *India*.

(*In Crores and Lakhs of Rupees.*)

YEARS.	Number of Years.	Net Imports.			Average Yearly Net Imports.			Proportion of Net Gold to Total Net Imports.	Bills drawn in London upon Government of India.	Average Rate of Exchange at which Bills were Sold.	Borrowed by Government of India, including Guaranteed Railway Capital.			Average Price of Standard Silver in London per Oz. Troy.
		Gold.	Silver.	Total.	Gold.	Silver.	Total.				England.	India.	Total.	
	Yrs. *m.*									*Pence.*				*Pence.*
1800–35	35 0	- -	- -	75·11	- -	- -	2·15	- -	- -	- -	2·41	22·76	25·17	- -
1835–50	15 0	8·19	23·94	32·13	·55	1·59	2·14	25·49	34·47	22·55	·78	11·04	11·82	59·66
1850–55	5 0	5·39	11·92	17·31	1·08	2·38	3·46	31·12	16·94	23·88	5·27	—2·04	3·23	61·40
1855–66	11 0	56·82	118·87	175·69	5·16	10·81	15·97	32·34	35·58	24·66	76·93	20·86	97·79	61·54
1866–72	5 11	25·05	35·93	60·98	4·23	6·07	10·30	41·07	40·79	23·05	46·34	5·15	51·49	60·83
1872–73	1 0	2·54	·71	3·25	2·54	·71	3·25	78·15	15·06	22·81	·16	—1·47	—1·31	60·16
1873–74	1 0	1·38	2·45	3·83	1·38	2·45	3·83	36·03	14·26	22·35	1·08	—·04	1·04	59·16
1874–75	1 0	1·87	4·64	6·51	1·87	4·64	6·51	28·72	12·00	22·22	5·84	3·40	9·24	58·16
1875–76	1 0	1·54	1·56	3·10	1·54	1·56	3·10	49·68	14·50	21·64	1·86	2·93	4·79	56·20
1876, April to December	0 9	Exports. ·54	4·62	4·08	Exports. ·54	4·62	4·08	- - -	12·17	20·22	5·07	·36	5·43	52·62
TOTAL	76 8	102 24*	204·64*	381·99	17·81*	34·83*	54·79	33·32*	195·77*	22·64*	145·74	62·95	208·69	- -
YEARLY AVERAGE	- -	2·45*	4·91*	4·98	1·98*	3·87*	5·48	- - -	4·70*	- -	1·90	·82	2·72	58·86

* These Totals and Averages are for the Years from 1835–36 onwards.

TABLE (B.) - - - - - - - - -

VARIATIONS in the Wholesale Prices of certain STAPLE COMMODITIES

	1873.		1874.		1875.									
	January.	July.	January.	July.	January.	July.	January.	July.	18 August.	25 August.	1 September.	8 September.	15 September.	
IMPORTS.														
Grey Shirtings (8¼lbs.) - - -	100	102	94	93	86	89	91	87	89	–	–	–	–	1
Mule Twist, No. 40 - - -	100	94	85	–	83	87	83	79	81	79	–	–	–	2
„ Turkey red, Nos. 40–80	100	–	–	95	91	98	86	82	64	–	–	–	–	3
„ Orange dye, Nos. 40–60	100	98	95	90	85	–	–	81	–	–	–	–	–	4
Copper, Sheathing - - -	100	102	107	100	106	105	–	104	102	101	–	–	–	5
„ Braziers - - - -	100	101	108	99	106	104	103	104	100	98	97	98	–	6
„ Australian - - -	100	98	100	94	102	–	104	99	95	–	94	95	–	7
Iron: flat, square, and bolt - -	100	120	131	110	93	87	90	79	–	–	–	–	–	8
Spelter - - - - - -	100	111	109	111	108	123	120	124	119	–	–	118	–	9
Coffee, Mocha - - - -	100	110	126	120	122	118	122	128	–	–	–	–	–	10
„ Malabar - - - -	100	124	138	122	114	123	126	138	–	–	–	–	–	11
Ivory, large - - - - -	100	95	89	95	92	–	–	115	110	–	–	–	–	12
„ middling - - - -	100	103	91	100	94	–	–	124	123	–	–	124	–	13
Silk, China, Nankeen - - -	100	93	87	–	–	–	–	82	–	–	–	–	–	14
„ „ Canton, No. 5 - -	100	84	89	–	–	–	111	98	–	–	–	–	–	15
EXPORTS.														
Linseed - - - - -	100	97	–	93	100	88	92	94	92	95	–	95	–	16
Cotton, Surat - - - -	100	–	94	81	83	85	89	69	–	–	–	–	–	17
„ Broach - - - -	100	84	94	81	83	85	90	69	–	–	–	–	–	18
„ Oomrawati - - -	100	91	89	80	78	–	80	71	72	–	73	75	–	19
„ Dholera - - - -	100	91	84	81	76	81	82	75	78	–	77	78	–	20
Wool, Mekran - - - -	100	90	58	61	77	79	66	55	–	–	60	–	–	21
„ Khorasan - - - -	100	97	70	65	70	69	54	–	49	–	58	–	–	22
„ Marwar - - - -	100	112	78	75	91	105	97	101	–	–	–	–	–	23
„ Cutch - - - -	100	88	78	67	82	79	69	70	71	–	82	–	–	24
Sugar, Bengal, No. 1 - - -	100	96	92	–	98	92	–	88	–	–	–	–	–	25
„ Mauritius, No. 1 - -	100	97	91	–	97	91	86	–	–	–	–	–	–	26
Wheat, Sohagpur Pissi - - -	100	–	75	82	79	72	77	81	–	–	–	–	–	27
„ Khundwah Seoni - -	100	95	77	76	74	73	76	75	–	–	–	–	–	28
„ Lasalgaum - - -	100	105	78	75	–	79	76	78	–	–	–	–	–	29
„ Jubbulpore - - -	100	–	81	87	77	76	85	82	–		–	–	–	30

TABLE (B.)

at *Bombay;* taking the Prices of January 1873=100.

	1876.														1877.				
	22 September.	2 October.	9 October.	16 October.	23 October.	30 October.	6 November.	13 November.	20 November.	27 November.	4 December.	11 December.	18 December.	25 December.	1 January.	8 January.	15 January.	22 January.	29 January.
1	–	–	87	–	–	–	–	–	–	–	–	–	–	–	–	–	–	85	–
2	–	77	–	–	–	–	–	79	–	–	–	–	–	–	77	79	–	–	–
3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
5	–	–	–	–	–	–	–	–	–	100	–	97	–	–	–	–	–	93	–
6	99	–	–	–	100	98	–	–	99	99	–	96	95	–	–	–	–	93	94
7	–	–	–	–	–	–	–	–	97	–	–	94	93	–	94	–	–	92	–
8	–	71	74	–	–	79	–	–	–	76	–	75	73	–	79	–	–	–	–
9	–	–	–	–	–	–	–	–	–	–	–	115	114	–	–	–	–	110	–
10	–	–	–	–	–	–	–	–	–	–	–	–	–	–	117	–	–	–	–
11	–	–	–	–	–	–	–	–	–	–	–	–	–	–	130	–	–	–	–
12	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
13	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
14	–	–	–	–	–	112	–	–	–	121	–	–	–	116	–	–	–	–	107
15	–	–	–	–	–	112	–	–	–	107	–	–	–	107	–	–	–	–	104
16	100	–	–	–	–	108	109	–	110	–	111	–	100	–	–	–	96	103	108
17	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
18	72	–	–	–	–	–	75	79	75	76	–	89	–	76	90	92	–	–	91
19	77	–	75	–	–	–	76	80	78	–	–	87	89	87	90	92	91	–	93
20	79	–	–	–	–	–	81	86	82	84	–	85	86	87	89	91	93	–	94
21	–	–	–	–	–	–	–	68	–	72	71	81	–	82	–	–	–	–	–
22	–	–	–	–	–	77	–	74	–	78	69	76	–	–	–	–	–	–	–
23	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
24	–	–	–	–	–	–	–	85	–	–	82	86	–	–	–	–	–	–	–
25	–	–	–	–	–	85	–	–	–	89	–	–	–	93	–	–	–	–	95
26	–	–	–	–	–	91	–	–	–	95	–	–	–	99	–	–	–	–	111
27	–	–	–	–	–	86	–	–	–	88		–	–	88	–	–	–	–	91
28	–	–	–	–	–	81	–	–	–	97	–	–	–	91	–	–	–	–	90
29	–	–	–	–	–	90	–	–	–	100	–	–	–	100	–	–	–	–	103
30	–	–	–	–	–	88	–	–	–	93	–	–	–	94	–	–	–	–	96

TABLE (C.) - - - - - - - - - -

VARIATIONS in the Wholesale Prices of certain STAPLE COMMODITIES

	1873.					1874.				1875.								
	March.	June.	July.	September	December.	March.	June.	September.	December.	March.	June.	September.	December.	January.	February.	March.	April.	
IMPORTS.																		
Grey Shirtings (8¼ lbs.) -	100	99	–	97	93	–	97	87	84	86	85	84	–	85	84	86	84	1
Mule Twist:																		
White, good, No. 40 -	100	97	99	90	96	95	92	90	91	92	88	87	–	86	91	90	86	2
Turkey red, No. 40–12 lbs.	100	104	112	108	115	112	106	104	–	102	–	96	94	92	98	92	–	3
Orange, Nos. 40–60 -	100	113	–	110	107	102	95	90	93	–	92	88	87	80	87	–	88	4
Copper, Sheathing - -	100	101	99	97	102	100	95	–	100	103	99	100	102	101	100	99	–	5
„ Braziers - -	100	–	97	96	102	98	95	97	100	103	100	–	101	97	101	99	101	6
„ Australian - -	100	106	110	100	109	115	106	101	106	108	106	102	108	110	109	107	109	7
Iron: flat, bolt, bar, and square.	100	109	111	112	115	122	108	100	89	93	85	73	78	81	79	–	82	8
Spelter, hard - - -	100	105	–	–	114	100	105	114	118	148	137	136	148	–	168	151	152	9
Gold, Australian, 23 carats fine.	100	100·37	100·74	–	101·87	98·88	100·37	100	100·7	100·74	101·12	–	101·87	–	–	104·87	102·99	10
Gold* - - - -	100	100·74	100·63	101·06	103·04	102·79	101·27	103·57	104·37	104·14	107·03	105·40	106·46	108·87	111·91	111·72	–	11
EXPORTS.																		
Hides, buffalo, slaughtered, Patna.	100	97	94	–	92	96	–	92	88	83	–	75	–	79	71	–	60	12
Hides, cow, slaughtered -	100	–	94	100	–	106	100	–	–	97	84	74	78	–	–	–	–	13
Indigo, good - - -	100	Nom.	–	–	110	Nom.	–	–	–	–	–	–	90	91	95	Nom.	–	14
Jute, picked - - -	100	97	–	119	144	137	144	–	137	132	122	119	125	141	137	128	131	15
„ ordinary - - -	100	81	–	103	129	123	129	–	123	119	100	103	113	123	–	119	–	16
Lac dye, fine - - -	100	95	–	–	87	Nom.	55	–	60	73	–	55	–	–	–	45	–	17
„ middling - -	100	89	–	40	78	Nom.	33	–	–	44	–	22	–	–	–	–	–	18
Shell lac, fine orange -	100	112	115	127	129	149	161	166	183	–	166	149	119	105	97	102	98	19
„ middling - -	100	113	116	131	127	149	155	173	187	–	164	127	100	95	82	87	73	20
Linseed, fine, bold, clean -	100	102	105	108	111	123	103	106	110	96	90	–	92	90	88	–	85	21
Rice, moonghy -	100	97	130	108	150	153	161	Nom.	–	–	–	128	117	111	115	114	–	22
„ ballam - - -	100	101	100	–	165	153	167	–	153	112	126	141	135	118	123	119	115	23
Saltpetre, 2-4 per cent. refraction.	100	94	–	95	91	81	80	86	83	75	73	76	74	72	70	–	69	24
Silk, raw, Cossimbazar -	100	89	93	84	80	89	80	60	58	62	–	53	40	53	58	–	56	25
„ Gonatea - -	100	91	95	86	82	91	82	52	59	64	–	55	43	55	59	–	57	26
„ Jungypoor -	100	90	88	81	79	86	81	59	–	62	–	52	43	52	55	–	59	27
„ Radanagore -	100	87	–	78	76	87	76	59	56	59	56	52	39	48	54	–	56	28
„ Surdahs - -	100	87	92	83	79	87	83	58	56	60	–	52	42	46	54	–	56	29
Sugar, Benares - -	100	–	94	–	–	87	–	–	–	–	–	–	–	–	–	–	Nom.	30
„ date, Gurpatta -	100	97	87	82	–	77	–	–	–	–	–	72	–	–	Nom.	–	68	31
„ Dulloah - -	100	96	86	100	–	–	96	–	–	–	–	–	–	–	–	86	–	32
Tea, Fine Pekoe - -	100	109	126	123	–	119	126	119	123	126	–	129	135	–	–	142	N.	33
„ Good Souchong -	100	114	–	–	–	–	123	118	123	125	114	109	104	95	–	109	N.	34
„ Congou - - -	100	112	125	–	119	N.	137	–	150	–	125	112	119	106	–	112	N.	35
Wheat, Doodiah - -	100	94	–	107	115	107	111	100	96	87	76	78	–	76	–	74	–	36

* These prices of Gold are calculated from the prices in Sterling of Bar Silver in the London Market.

TABLE (C.)

at *Calcutta;* taking the Prices of March 1873=100.

	1876.														1877.		
	May.	12 June.	26 June.	10 July.	24 July.	7 August.	21 August.	4 September.	18 September.	12 October.	26 October.	9 November.	25 November.	7 December.	21 December.	4 January.	17 January.	1 February.
1	83	80	–	–	–	82	80	79	78	–	–	–	–	–	–	–	80	82
2	84	86	84	–	86	84	–	–	–	–	83	–	86	–	87	90	91	–
3	88	–	90	–	–	–	–	–	–	88	–	–	–	–	85	–	–	–
4	87	88	–	–	90	–	–	–	–	–	–	–	–	–	–	–	–	–
5	–	–	–	–	–	–	98	–	–	–	99	99	96	95	93	92	91	88
6	–	–	–	–	100	99	–	–	–	98	99	99	96	95	93	92	91	88
7	108	107	106	–	–	104	102	99	–	104	105	–	–	103	100	–	99	96
8	79	75	73	–	–	72	71	–	72	71	–	71	69	68	–	67	65	–
9	148	–	150	151	153	–	–	152	153	150	158	155	–	148	143	–	139	132
10	103·37	107·86	–	110·86	113·86	110·86	107·86	113·86	110·11	109·36	–	105·62	107·86	103·37	–	101·87	103·37	–
11	114·90	115·46	118·31	127·18	120·71	116·58	115·45	116·02	116·44	114·63	112·46	110·52	109·63	107·52	106·00	104·36	103·02	103·91
12	63	65	–	–	–	–	–	–	–	–	71	88	–	94	104	94	–	–
13	–	–	74	–	Nom.	–	–	–	–	–	–	–	–	–	96	–	76	75
14	–	–	–	–	–	–	–	–	–	–	–	–	–	115	110	–	108	103
15	137	–	–	134	144	–	–	137	136	139	137	137	144	–	150	–	147	144
16	121	124	123	119	129	127	–	123	121	123	129	126	135	–	142	–	135	132
17	55	–	–	56	–	–	–	–	–	64	–	–	–	–	69	–	82	91
18	33	–	–	27	–	–	–	–	–	40	–	–	–	–	–	–	49	55
19	93	85	–	81	80	76	–	78	81	101	–	95	80	73	68	–	–	–
20	76	69	–	65	62	60	–	64	67	85	–	82	64	60	–	–	58	64
21	81	86	87	91	111	91	88	–	90	98	108	100	104	–	102	–	105	–
22	–	112	–	–	125	119	117	–	–	114	–	133	128	125	156	150	139	–
23	–	–	117	–	–	115	112	–	–	106	112	165	135	–	159	156	138	147
24	68	73	–	79	–	77	–	–	76	78	82	75	80	–	–	–	78	–
25	–	64	67	84	93	–	107	–	116	133	–	–	–	98	–	–	111	–
26	–	61	66	86	95	–	109	–	118	136	–	–	–	95	–	–	114	118
27	–	64	71	79	100	–	–	–	114	133	–	–	–	95	–	–	109	114
28	–	58	72	83	96	–	102	–	117	130	–	–	–	96	–	–	109	–
29	–	64	71	85	96	–	104	–	117	133	–	–	–	100	–	–	112	–
30	–	75	83	Nom.	–	–	–	–	–	73	–	77	89	–	88	88	85	–
31	Nom.	68	–	–	72	–	77	–	–	Nom.	–	–	–	–	–	–	–	97
32	83	87	–	93	–	–	Nom.	–	–	–	–	–	–	–	–	–	–	127
33	–	–	–	148	–	142	–	145	151	–	155	155	148	–	–	–	–	–
34	–	–	127	136	127	145	114	118	123	–	–	–	–	–	–	–	118	–
35	–	–	137	144	137	131	–	–	–	–	125	125	119	–	–	–	131	–
36	70	76	–	79	74	–	79	76	80	81	80	79	76	79	96	87	81	83

(True Copie.).
D. Barbour,
Under Secretary to the Government of India.

Latin Union.

LATIN UNION.

Declaration relative à la Fabrication de la Monnaie d'Argent, pendant l'année 1876, en Belgique, en France, en Italie, en Suisse, et en Grèce. (Du 3 février 1876.)

Article 1. Les Gouvernements contractants s'engagent, pour l'année 1876, à ne fabriquer ou à ne laisser fabriquer de pièces d'argent de 5 francs, frappées dans les conditions déterminées par l'article 3 de la Convention du 23 décembre 1865, que pour une valeur n'excédant pas la somme de 120 millions de francs fixée par l'article 1er de la Convention additionelle du 31 janvier 1874.

Article 2. Ladite somme de 120 millions de francs est répartie ainsi qu'il suit :—

	Francs.
1°. Pour la Belgique - - - - - -	10,800,000
Pour la France - - - - - - -	54,000,000
Pour l'Italie - - - - - - -	36,000,000
Pour la Suisse - - - - - - -	7,200,000

2°. En ce qui concerne la Grèce, qui a accédé à la Convention du 23 décembre 1865 par une déclaration du 26 septembre 1868, le contingent fixé pour cet Etat, proportionnellement à ceux des autres Gouvernements contractants, est arrêté à la somme de 3,600,000 francs.

3°. En dehors du contingent fixé au paragraphe précédent, le Gouvernement hellénique est exceptionnellement autorisé à faire fabriquer et à mettre en circulation, sur son territoire, pendant l'année 1876, une somme de 8,400,000 francs en pièces d'argent de 5 francs, cette somme étant destinée à faciliter le remplacement des diverses monnaies actuellement en circulation, par des pièces de 5 francs frappées dans les conditions déterminées par la Convention de 1865.

Article 3. Sont imputés sur les contingents fixés au paragraphe 1er de l'article précédent, les bons de monnaie délivrés jusqu'à la date de ce jour, dans les conditions déterminées par l'article 6 de la Déclaration du 5 février 1875.

Est également imputée sur la somme totale de 12 millions de francs attribuée à la Grèce par les paragraphes 2 et 3 de l'article précédent, celle de $2\frac{1}{2}$ millions que le Gouvernement hellénique avait été autorisé à faire fabriquer en 1876, comme équivalent des bons de monnaie que les autres Gouvernements contractants ont eu la faculté de délivrer.

Article 4. Une nouvelle* Conférence monétaire sera tenue à Paris dans le courant du mois de janvier 1877, entre les Délégués des Gouvernements contractants.

Article 5. Jusqu'après la réunion de la Conférence prévue à l'article précédent, il ne sera délivré de bons de monnaie, pour l'année 1877, que pour une somme n'excédant pas la moitié des contingents fixés par les paragraphes 1 et 2 de l'article 2 de la présente Déclaration.

Article 6. L'article 11 de la Convention du 23 décembre 1865, concernant l'échange des communications relatives aux faits et documents monétaires, est complété par la disposition suivante :—

" Les Gouvernements contractants se donneront réciproquement avis des faits " qui parviendraient à leur connaissance au sujet de l'altération et de la contre-" façon de leurs monnaies d'or et d'argent dans les pays faisant ou non partie de " l'Union monétaire, notamment en ce qui touche aux procédés employés, aux " pursuites exercées et aux répressions obtenues. Il se concerteront sur les " mesures à prendre en commun pour prévenir les altérations et contrefaçons, les " faire réprimer partout où elles se seraient produites et en empêcher le renouvel-" lement."

Article 7. La présente Declaration sera mise en vigueur dès que la promulgation en aura été faite d'après les lois particulières de chacun des cinq Etats.

* The Conference has been postponed till the end of 1877.

PAPERS RELATING TO SILVER. 27

FRANCE.

FRANCE.

Lord *Lyons* to the Earl of *Derby*.

(Commercial, No. 224.)

(Extract.)

Paris, 4 September 1876.

SINCE the Report of the Select Committee of the House of Commons, the law authorising the Government to suspend the coining of silver 5-franc pieces has been passed and promulgated, and the Government has actually suspended by decree the coining of such pieces on private account at the Mints of Paris and Bordeaux.

The debates in the Senate on this law were enclosed in my Commercial Despatch,* No. 161, of the 16th June last, which is printed in the Blue Book, and in my Commercial Despatch, No. 165, of the 24th June last.

"Journal Officiel," 3 August 1876.

The debate in the Chamber of Deputies I enclose herewith.

French Parliamentary documents relative to the law were inclosed in Mr. Adams' Commercial Despatch,† No. 102, of the 15th April (printed in the Blue Book), and in my Commercial Despatch, No. 163, of the 19th June, and No. 206, of the 14th ultimo.

The law itself, as promulgated, and the decree suspending the coining of silver 5-franc pieces, were transmitted to your Lordship with my Commercial Despatch, No. 198, of the 7th ultimo.

(signed) *Lyons.*

Enclosure in Lord Lyons' No. 237, Commercial.

(*Extract from "L'Économiste Francais" of 9th and 16th September* 1876.)

LA QUESTION MONÉTAIRE. RAPPORT DES DÉLÉGUÉS SUISSES À LA CONFÉRENCE MONÉTAIRE DE PARIS. *Janvier et février* 1876, *au haut Conseil fédéral suisse.*

Monsieur le président, très-honorés Messieurs,

Pour se conformer à l'article 5 de la déclaration signée à Paris le 3 février 1875, les délégués des Etats signataires de la convention monétaire de 1865 se sont réunis à Paris, le 20 janvier 1876, sur l'invitation du ministère des affaires étrangères de France. La Grèce s'était jointe aux représentants des puissances qui ont fondé l'union monétaire dite latine. Les soussignés, en se référant aux rapports qu'ils ont eu l'honneur de vous adresser au cours de la Conférence, se font un devoir de résumer ici l'ensemble des travaux auxquels vous avez bien voulu les appeler à prendre part, ainsi que les motifs qui les ont engagés à vous demander de les autoriser à signer, sous réserve de l'approbation de la haute Assemblée fédérale, la déclaration sortie des délibérations de la Conférence.

Les soussignés esquisseront d'abord l'ensemble des travaux de la Conférence. Ils exposeront ensuite les principaux changements survenus depuis une année dans le régime monétaire de divers Etats, et termineront par quelques considérations générales sur la production et la consommation de l'argent dans le monde, et sur leur influence sur la politique monétaire des Etats signataires du traité de 1865 et de Suisse en particulier.

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* *See* page 99 of Appendix to Report from the Select Committee on the Depreciation of Silver (C. 538 of 1876).

† *See* pages 92, 93 of ditto.

120. D 2

FRANCE.

I.—HISTORIQUE DE LA CONFÉRENCE DE 1876.

Avant d'exposer les matières sur lesquelles ont porté les délibérations de la Conférence, il y a lieu de signaler la circonstance que la Grèce, non convoquée lors de la Conférence de 1874, représentée en 1875, mais dont le délégué n'avait pas signé la déclaration arrêtée à cette époque, a pris cette année une part relativement importante aux travaux de la Conférence.

Les Etats représentés étaient donc la Suisse, la Belgique, la Grèce, l'Italie et la France. Les noms des délégués des cinq Etats se trouvent consignés dans le texte même de la déclaration signée à Paris, le 3 février 1876. M. de Parieu, qui a assisté à toutes les réunions monétaires depuis 1865, a été malheureusement empêché, par suite de circonstances de famille, de prendre part à nos travaux. M. Ruau, directeur de l'administration des monnaies et médailles de France, a, par contre, été appelé à diverses reprises au sein de la Conférence par son président M. Dumas.

Il a été tenu 7 séances, les 20, 21, 24, 25, et 29 janvier 1er et 3 février 1876.

1. *Monnayage des divers Etats de l'Union pendant l'année* 1875.

Il résulte des tableaux présentés par les divers délégués et annexés aux procès-verbaux, que l'usage suivant a été fait, en ce qui concerne les pièces de 5 francs d'argent, auxquelles seules s'appliquent les restrictions édictées en 1875, de la latitude laissée à chaque Etat par la déclaration de 1875.

Frappes d'écus de 5 francs en 1875.

	Francs.
Suisse - - - - -	00,000,000
Belgique (en chiffres ronds) - -	15,000,000
Italie „ „ - -	50,000,000
France „ „ - -	75,000,000
TOTAL - - -	*Fr.* 140,000,000

Il ressort de ce résumé que la Belgique, la France et l'Italie ont toutes trois fait usage de la faculté qui leur était laissée par l'article 2 de la déclaration du 5 février 1875, d'augmenter d'un quart leur contingent de fabrication de pièces de 5 francs d'argent. La Suisse seule s'est abstenue de toute frappe de pièces de 5 francs.

L'Italie a mis en circulation, dans le courant de l'année dernière, les 20 millions de pièces d'argent de 5 francs qu'elle avait reçu l'autorisation de frapper pour le fonds de réserve de la Banque nationale (art. 2 de la déclaration de 1874, et art. 4 de la déclaration de 1875).

Il n'est pas sans intérêt de fournir quelques renseignements sur les *monnayages d'or* pendant cette même année de 1875. Ils ont été très-importants, savoir :

	Francs.
Belgique (chiffres ronds) - -	82,685,000
Italie - - - - -	2,244,440
France - - - - -	234,912,000
TOTAL - - -	*Fr.* 319,841,440

Le tout en pièces de 20 francs.

En 1874, il n'avait été monnayé dans les pays de l'Union que pour 90,666,120 francs d'or. Le chiffre de 1875, on le voit, est trois fois plus considérable que celui de l'année précédente. Nous reviendrons plus tard sur ces frappes d'or.

2. *Instructions des divers délégués.*

Le contingent de pièces de 5 francs d'argent arrêté en 1874 était de 120,000,000 pour les quatre Etats fondateurs de l'Union. En 1875, la faculté d'augmenter d'un quart les frappes d'argent avait porté ce contingent à 150,000,000 francs.

En

FRANCE.

En 1876, et dès la première séance, les délégués de Belgique, France et Italie ont proposé de revenir au contingent de 120,000,000 francs, adopté en 1874.

Les délégués du Conseil fédéral ont, conformément à leurs instructions, réclamé :

1°. Une échelle limitative plus étroite que celle de 1874, et ont proposé un contingent de moitié plus faible (60 millions). (Voir procès-verbaux, p. 9.)

2°. Ils ont accentué la nécessité, vu la baisse continuelle de la valeur de l'argent, de sortir de la situation actuelle par l'adoption de l'étalon d'or unique.

La Belgique et l'Italie se sont au début montrées disposées à accepter une limitation plus étroite que celle de 1874 et à descendre au chiffre de 100 millions; mais cette réduction de 1/6, qualifiée de peu importante par les délégués de ces Etats, a rencontré un obstacle très-sérieux dans la demande de la Grèce, d'être autorisée à monnayer une quantité considérable de pièces de 5 francs.

Il importe d'entrer dans quelques détails au sujet de la situation monétaire de la Grèce; les soussignés en feront l'objet d'un chapitre spécial du présent rapport.

L'instruction n° 2 du Conseil fédéral, relative à la nécessité de sortir de la situation actuelle par l'établissement de l'étalon d'or, fera également l'objet de commentaires spéciaux lorsqu'il sera question des résultats de la Conférence de 1875.

3. *Situation de la Grèce.*

Le délégué du Gouvernement hellénique a exposé que la Grèce, entrée en 1868 dans l'Union dite latine, commençait seulement à pouvoir rendre son accession complète. Une loi devait déclarer obligatoire, à partir du 1er janvier 1876, les paiements en monnaie de l'Union; le cabinet d'Athènes s'est vu dans la nécessité de surseoir jusqu'à nouvel ordre à l'exécution de cette mesure, pour éviter une crise que la brusque interdiction des monnaies actuellement répandues en Grèce aurait occasionnée.

La circulation intérieure de ce pays persistait à consister essentiellement en "zwanziger" d'Autriche, en écus de Marie-Thérèse, et en anciennes monnaies siciliennes. Le Gouvernement hellénique estime à 50 millions le total de cette circulation; 25 millions seraient en dépôt dans les banques, et le cabinet d'Athènes, sans demander actuellement le chiffre maximum de 50 millions, a réclamé le droit de faire frapper des pièces de 5 francs d'argent jusqu'à concurrence de 25 millions de francs.

La Grèce expose, à l'appui de sa demande, que sa situation diffère sensiblement de celle des Etats fondateurs de l'Union latine; ces derniers ont un stock d'argent monnayé considérable; la Grèce n'en a pas; il est donc équitable de lui attribuer le droit de se créer un stock en rapport avec sa population d'une part, et avec l'importance des monnayages d'argent effectués jusqu'à ce jour dans les autres Etats de l'Union. On ne saurait vouloir obliger le cabinet d'Athènes à ne frapper que des sommes minimes à titre de contingent annuel.

Ces prétentions de la Grèce ont été appuyées assez vivement par les délégués d'autres Etats; on a exposé, entre autres, qu'au point de vue politique, l'existence d'un grand nombre de pièces de 5 francs, frappées à l'effigie du souverain actuel de la Grèce, pourrait avoir son importance.

Les délégués suisses n'ont pas manqué de faire remarquer, comme M. Dumas l'avait déjà fait en 1875 (séance du 5 février, page 69 des procès-verbaux), que la Grèce pourrait, sans doute, se procurer par la voie du commerce la quantité de pièces de 5 francs qui lui paraîtrait nécessaire à ses besoins. Ils ont rappelé que en 1851, lorsque la Suisse a adopté le système monétaire français, elle s'est bornée à constater son accession par le monnayage de 100,000 pièces de 5 francs, et a laissé au commerce le soin de introduire dans le pays les grosses espèces qui lui étaient indispensables. La Suisse ne sent pas non plus sa conscience nationale affaiblie ou offusquée par l'effigie de souverains étrangers sur les monnaies qui circulent dans le pays; enfin, au point de vue général de la politique monétaire suivie depuis un grand nombre d'années par la Suisse, les délégués du Conseil fédéral ont exprimé l'opinion qu'un monnayage d'argent aussi considérable ne paraissait pas admissible, dans un moment surtout où la baisse de l'argent s'accentuait toujours davantage.

FRANCE.

Il a été répondu, au nom du Gouvernement hellénique, que la balance du commerce de la Grèce soldant toujours par un déficit considérable au détriment de ce pays qui n'exporterait guère que les deux tiers de ce qu'il reçoit, il n'était pas possible d'introduire des espèces ou des écus par la voie du commerce.

Les délégués suisses ont aussitôt répliqué que, le déficit du bilan commercial de la Grèce ne pouvant être comblé que par du numéraire, les nouvelles monnaies que la Grèce demandait l'autorisation de frapper seraient rapidement exportées et viendraient ainsi encombrer la circulation des autres Etats de l'Union, déjà surchargée d'argent.

Les propositions de la Grèce ont été néanmoins accueillies favorablement par les délégués de tous les autres Etats, mais cependant pas dans la mesure réclamée par le Gouvernement hellénique.

Il a été proposé par la Belgique :

1°. D'accorder à la Grèce un total de 12 millions, à répartir comme suit :

	Francs.
a. à titre d'allocation extraordinaire, une somme de - en pièces d'argent de 5 francs, pour remplacer les diverses monnaies actuellement en circulation.	8,400,000
b. comme contingent proportionnel pour l'année 1876	3,600,000
TOTAL - - - *Fr.*	12.000,000

2°. De prendre cette somme de 12,000,000 francs *en dedans* du chiffre du contingent commun de 12,000,000 francs, chiffre appuyé par la Belgique.

La Suisse se trouvait isolée, les autres Etats se montrant tous disposés à accorder à la Grèce un allocation exceptionnelle. En présence de cette situation, les soussignés se sont vus obligés d'adhérer à l'attribution à la Grèce d'un contingent exceptionnel de 8,400,000 francs, et d'un contingent de 3,600,000 francs pour 1876.

Les monnaies destinées au Gouvernment hellénique seront frappées en France, expédiées en Grèce, et devront être mises en circulation dans le pays, ainsi que cela s'est pratiqué jusqu'à ce jour pour les monnaies divisionnaires.

4. *Question des bons de monnaie.*

Les délégués des divers Etats ont annoncé qu'il avait été émis par leurs gouvernements des bons de monnaie pour l'année 1876, savoir : par la Belgique, la moitié de son contingent (procès-verbaux, page 8) ; par la Suisse, zéro ; par l'Italie, pour une somme inférieure à la moitié de son contingent (page 8 des procès-verbaux). Quant à la France, les soussignés avaient appris qu'elle avait donné des bons de monnaie, nonseulement pour la moitié de son contingent, mais qu'elle en avait même délivré au delà de l'année 1876, anticipant ainsi sur les résolutions à prendre par la Conférence.

Il est évident que l'article relatif aux bons de monnaie, qui figure dans les conventions additionnelles et qui autorise chaque Etat à émettre sur le compte de l'année prochaine, en bons de monnaie, la moitié du contingent de l'année précédente, préjuge les résolutions des conférences futures. Aussitôt qu'un Etat se trouve avoir émis au 31 décembre, en bons de monnaie, la moitié de son contingent passé, et peut-être davantage, il lui sera difficile de consentir, au mois de janvier, à une réduction notabile de la limitation. Sa situation se trouve être entamée d'avance par les engagements qu'il a pris.

Aussi, l'un de nous a cru devoir émettre, dans la 4e séance, a propostion de restreindre la faculté de l'emission de bons de monnaie de la moitié au tiers des contingents. La Conférence n'a pas consenti à s'associer à cette pensée. Par contre, le Conseil fédéral, au moment de donner son adhésion à l'échelle définitivement adoptée, nous a chargés d'exprimer à la Conférence ses regrets de ce qu'elle n'ait pas cru devoir réduire la faculté de l'émission des bons de monnaie.

L'opportunité de cette restriction a été démontrée, depuis la clôture de nos travaux, par les débats soulevés devant le Sénat français par M. de Parieu. (Voir l'exposé des motifs du projet de loi soumis par lui aux Chambres françaises pour proposer l'interdiction complète de l'émission de bons de monnaie.)

5. *Question du faux monnayage.*

Le Président de la Conférence, M. Dumas, a rendu compte, en termes remarquables, de l'existence de quantités considérables de fausses monnaies d'or. Comme les renseignements fournis par M. Dumas ont été quelque peu atténués dans les procès-verbaux de la Conférence, les soussignés croient devoir entrer à cet égard dans quelques détails.

Le faux monnayage en question s'opère en imitant les pièces d'or à l'aide du platine. La pesanteur spécifique de l'or est 19, celle du platine 21. La sonorité des deux métaux est a peu près la même. Il en résulte que, si l'on réussit à allier le platine avec un autre métal qui en amoindrit la densité, on peut obtenir les disques qui, lorsqu'ils sont dorés, imitent d'une manière assez parfaite les véritables monnaies d'or. Et comme le platine ne coûte que la cinquième partie de l'or, une fausse pièce de 20 francs faite à l'aide de ce métal revient à peu près à 4 francs.

Depuis plus de 6 ans, on a fabriqué de cette manière, en Espagne, sur un grande échelle, des isabellines, des napoléons, des sovereigns. Une certaine quantité de ces monnaies a été introduite en France, tant par le commerce des frontières que par les réfugiés carlistes. L'un de nous a eu l'occasion d'examiner déjà, en 1870, une collection de ces fausses monnaies. Une nouvelle collection ayant été exhibée dans la conférence de 1876, nous avons pu constater que les faussaires avaient fait des progrès très-considérables et que leurs derniers produits étaient propres à tromper le public.

M. Dumas a produit aussi un volumineux dossier d'informations judiciares et autres, et signalé surtout les révélations faites au Procureur général de Paris, en août 1874, par un condamné détenu à la Roquette. Plusieurs ateliers se seraient montés, en 1867, en Catalogne, et il aurait été fabriqué, en fausses monnaies d'or espagnoles, jusqu'à concurrence du 1/15 de la circulation totale de la Péninsule. La méfiance publique s'étant éveillée, cette industrie coupable s'est portée sur les monnaies étrangères; les premières pièces françaises falsifiées auraient été introduites en France par le commerce des bestiaux. Les centres de fabrication seraient Valence et surtout Barcelone. Les ateliers seraient munis de presses hydrauliques avec lesquelles on estamperait sans bruit les "flans" de platine. Un seul atelier de Barcelone aurait fourni pour un million et demi de fausse monnaie; un autre aurait travaillé dans des proportions encore bien plus importantes. Les ateliers seraient très-bien montés et desservis par des mécaniciens et des graveurs habiles. Les lames de plateau seraient fabriquées sur divers points de l'Europe par des industriels dont l'adresse a été communiquée; ces lames, au dire du révélateur, auraient toutes $0^{m},250$ de longueur, $0^{m},085$ de largeur et $0^{m},003$ d'épaisseur.

Cette confession paraît être le résultat d'un sincère repentir du condamné, car tous les faits ont été confirmés plus tard tant par les tribunaux que par les consuls.

Nous avons dit qu'on modifie la densité du platine par l'addition de plusieurs métaux, de manière à reproduire exactement la densité de notre alliage monétaire de 9/10 d'or et 1/10 de cuivre, tout en conservant au disque exactement l'épaisseur légale, de façon à donner la longueur normale au rouleau de 1,000 francs. Les faussaires avaient débuté par un alliage de 950 de platine et 50 de cuivre (alliage des dentistes), ce qu'ils ont reconnu imparfait, parce que la hauteur du rouleau de 1,000 francs devenait trop petite; ils ont alors ajouté au platine et au cuivre un peu d'argent ou de zinc pour remédier à ce manque d'épaisseur.

Cette dernière circonstance constitue, au point de la justice pénale internationale, un indice accusateur important. Certains Etats hésiteraient cependant à poursuivre les fabricants de lames de platine, mais dès qu'il est prouvé que les industriels en question ne fabriquent pas des lames de platine quelconques, mais des lames ayant exactement la pesanteur spécifique de notre alliage monétaire de 9/10 d'or et de 1/10 de cuivre, l'intention coupable devient évident.

Il a été convenu que le gouvernement français communiquerait, à titre confidentiel, à ses alliés monétaires le dossier qu'il a réuni sur le faux monnayage, et que l'on adopterait, pour compléter l'article 11 de la convention de 1865, relatif à l'échange des communications sur les faits et documents monétaires, une stipulation ainsi conçue :

FRANCE.

"Les gouvernements contractants se donneront réciproquement avis des faits "qui parviendraient à leur connaissance, au sujet de l'altération et de la contre-"façon de leurs monnaies d'or et d'argent dans les pays faisant ou non partie de "l'Union monétaire, notamment en ce qui touche aux procédés employés, aux "poursuites exercées et aux répressions obtenues. Ils se concerteront sur les "mesures à prendre en commun pour prévenir les altérations et contrefaçons, les "faire réprimer partout où elles se seraient produites et en empêcher le renou-"vellement."

6. *Déclarations de la Banque de France et de la Banque nationale de Belgique.*

Lors de la première conférence, en 1874, la Banque de France, qui s'était refusée pendant un certain nombre de mois à recevoir les pièces de 5 francs italiennes et belges, a pris l'engagement, lorsqu'elle eut connaissance de la décision de la conférence de restreindre le monnayage de l'argent, de recevoir de nouveau ces pièces. Cette déclaration a été renouvelée en 1875. En 1876, il a été produit à la Conférence des lettres analogues de la Banque nationale de Belgique et de la Banque de France. Ces lettres, en date des 13 et 31 janvier, sont adressées aux ministres des finances respectifs et ont été annexées aux procès-verbaux (pages 52 et 89).

7. *Résultats de la Conférence.*

Les soussignés ont indiqué, sous chiffre 2, les instructions reçues par les délégués des divers Etats ; l'incident relatif à la Grèce a été developpée sous chiffre 3 ; il reste à exposer quelle décision a été prise au sujet de la limitation du monnayage de l'argent pour 1876. Nous avons dit que nos alliés monétaires étaient d'accord au début pour revenir au chiffre de 120,000,000 fixé par la Conférence de 1874, tandis que les instructions du Conseil fédéral nous invitaient à réclamer une réduction plus considérable encore ; nous avons eu la satisfaction d'obtenir dans une certaine mesure un résultat favorable, en ce sens que l'échelle a été ramenée de 120 à 108 millions, la Grèce exceptée ; nous avons vivement insisté pour obtenir une réduction de 1/6 au moins, afin d'arriver au chiffre de 100 millions, mais nous nous sommes trouvés arrêtés par la déclaration unanime de nos collègues, que, si une entente n'intervenait pas sur les monnayages d'argent, chaque Etat reprendrait sa liberté complète. C'est donc à regret que nous avons dû accepter la situation qui nous était faite, et vous demander l'autorisation de souscrire à la répartition suivante :

	Francs.
Suisse	7,200,000
Belgique	10,800,000
France	54,000,000
Italie	36,000,000
	108,000,000
A cette somme il faut ajouter le contingent annuel de la Grèce	3,600,000
et le contingent exceptionnel	8,400,000
TOTAL	*Fr.* 120,000,000

Une conférence qui sera tenue à Paris, dans le courant du mois de janvier 1877, s'occupera des mesures ultérieures à prendre.

Le Conseil fédéral nous avait, par son instruction n° 2, chargés de réclamer, non-seulement une réduction sur le contingent de 1874, mais aussi d'accentuer, en raison de la baisse continuelle de la valeur de l'argent, la nécessité de sortir de la situation actuelle par l'adoption de l'étalon d'or unique. Sur ce point, les délégués français ont émis l'opinion qu'il ne leur était pas possible de préjuger les vues ultérieures de leur gouvernement, en s'associant dès maintenant à une résolution fixant à une date déterminée la discussion de l'introduction de l'étalon d'or. Mais la conférence a admis, sur notre demande, l'insertion, comme annexe à ses procès-verbaux, d'une importante lettre adressée au Ministre français du commerce par la Chambre de commerce de Paris, pour réclamer avec instance l'adoption de l'étalon unique d'or. Cette pièce est, en raison de son importance, annexée à ce rapport sous la lettre A.

Il a été rappelé également qu'une Commission instituée en 1868-1869 par le Ministre des finances, après avoir consulté toutes les chambres de commerce, et après que la majorité d'entre elles se fut prononcée pour l'étalon d'or, avait conclu dans les termes suivants :

" Pour établir en France, sans dépense pour le trésor, le régime complet de " l'étalon unique d'or, il suffit de prendre les mesures suivantes : ' Modifier la " ' Convention de 1865, d'accord avec les Etats qui y ont participé, et pré- " ' senter en France une loi approbative de cette modification, qui interdise " ' désormais ou limite étroitement la fabrication de la pièce de 5 francs en " ' argent, en bornant au maximum de 100 francs le cours légal et obligatoire de " ' celles qui existent aujourd'hui.' "

Il a été constaté enfin, dans les procès-verbaux, qu'au commencement de l'année 1870 la question monétaire a été soumise en France au conseil supérieur du commerce et de l'industrie, et qu'après une enquête longue et approfondie, la majorité de ce conseil s'est prononcée pour l'étalon unique d'or, comme l'avaient déjà fait les nombreux Etats réunis à Paris lors de la conférence monétaire internationale de 1867.

Si, d'une part, quelques gouvernements ont pu craindre d'apporter une certaine perturbation dans le commerce, en annonçant dès maintenant que la question de l'étalon d'or serait mise à l'ordre du jour de la prochaine conférence monétaire par une résolution explicite, les délégués suisses n'en croient pas moins avoir réussi à faire comprendre que cette discussion ne pouvait pas être ajournée indéfiniment. La baisse croissante de l'argent pendant toute l'année dernière, les déclarations faites par les délégués français et ceux des autres nations au cours de la conférence, comme aussi les événements survenus depuis la clôture de nos travaux, laissent place à l'espoir qu'une solution s'approche, et qu'elle est reconnue de plus en plus indispensable.

II.—ÉVÉNEMENTS MONÉTAIRES SURVENUS DANS DIVERS ÉTATS.

1. *Pays-Bas.*

Cet Etat avait l'étalon unique d'argent. Nous avons rendu compte dans notre précédent rapport, des travaux législatifs des Chambres néerlandaises en vue de préparer l'introduction de l'étalon d'or. Depuis lors, une loi du 16 juin 1875 a prorogé jusqu'au 1er janvier 1877 la suspension des frappes d'argent pour compte des particuliers. En même temps, on a introduit une nouvelle monnaie d'or légale, en pièces de 10 et 5 florins, à 9/10 de fin. Il y a donc actuellement en Hollande deux étalons *parallèles*, l'ancien étalon d'argent et le nouvel étalon d'or, mais avec interdiction pour les particuliers de monnayer de l'argent.

Au moment où nous écrivons, les journaux annoncent que la deuxième Chambre vient d'adopter une nouvelle loi rendant *exclusif* l'étalon d'or et plaçant l'argent au rang de monnaie divisionnaire et commerciale. Le Conseil d'Etat a été chargé en outre d'étudier l'introduction de l'étalon d'or dans les Indes néerlandaises.

2. *Allemagne.*

Les adversaires de l'étalon d'or unique attribuent une grande importance aux ventes d'argent faites par l'Allemagne pour passer de l'étalon unique d'argent à l'étalon unique d'or. Ils y voient une des causes essentielles de la baisse actuelle de l'argent, et en concluent que, lorsque la réforme monétaire allemande sera arrivée à son terme, l'argent remontera vraisemblablement à son prix antérieur ; pour nous servir d'autres expressions, ils considèrent que, la cause de la dépréciation étant momentanée, l'effet aura aussi une court durée. It est donc nécessaire de signaler le fait que les ventes d'argent faites par l'Allemagne jusqu'à présent sont considérablement moins importantes qu'on ne se l'était représenté. D'après les documents officiels communiqués par Soetbeer (Deutsche Münzverfassung, 3te Abtheilung, p. 258), la somme totale de l'argent vendu jusqu'au 15 septembre 1875 est de 1,194,943 livres, soit 597,471·5 kilog. d'argent fin, qui au prix de 222 francs 22, répondant au rapport de 1 : 15 1/2, auraient produit une somme d'environ 133 millions de francs, mais sur laquelle l'empire a subi une forte perte. D'après le discours du député Sonnemann au Reichstag (page 250 ibid.), il resterait en Allemagne un solde d'argent de 700 millions de marcs, dont il faut déduire 270 millions à consacrer au monnayage des pièces divisionnaires. L'Allemagne n'aurait donc plus à jeter sur le marché monétaire que 430 millions de marcs, et M. Soetbeer, dont la compétence en ces matières est bien connue, ne considère pas ce chiffre comme exagéré. Quoi qu'il en soit du résultat final, on constate dans tous les cas que, jusqu'à l'automne dernier, l'Allemagne n'avait

FRANCE.

vendu que 600,000 kilog. d'argent fin. Or cette quantité, qui se répartit sur une période de deux ans, ne peut avoir eu une influence sensible sur la dépréciation de l'argent, et il importe dès lors de rechercher ailleurs les causes de celle-ci.

3. *Etats-Unis.*

Aux Etats-Unis, la loi du 12 février 1873 établit l'étalon d'or et une monnaie divisionnaire d'argent analogue à celle d l'Angleterre. Une loi spéciale du 15 janvier 1875 a ordonné l'exécution de ces monnaies divisionnaires, pour le retrait des petites coupures de papier-monnaie, dont la circulation totale s'élève à 40,800,000 de dollars. Il résulte d'un message adressé le 17 février 1876 par M. Bristow, secrétaire des finances, au président de la Chambre des représentants, et d'un rapport de M. Linderman, directeur de la Monnaie des Etats-Unis, qu'on a acheté pendant l'année 1875, pour frapper ces monnaies divisionnaires, pour 9,390,446 dollars d'argent, soit près de 50 millions de francs. D'après des nouvelles plus récentes, les frappes ont atteint, en avril 1876, 15 millions de dollars, soit environ 75,000,000 de francs ('New-Yorker Handelszeitung,' 29 avril 1876). En sus de la quantité d'argent que l'exécution de la nouvelle loi exige pour les monnaies divisionnaires, il faut tenir compte de celle nécessaire à la fabrication des 'trade dollars.' Il se produit donc aux Etats-Unis des besoins d'argent propres à contrebalancer, dans une certaine mesure, les ventes opérées par l'Allemagne. Cette compensation fortuite, mais réelle, est un nouvel indice que les causes essentielles de la baisse de l'argent ne résident pas dans la réforme monétaire allemande.

4. *Russie.*

Nous avons signalé l'année dernière la tendance de cet empire, qui légalement a l'étalon double, de préparer l'avénement de l'étalon d'or. Il y a été fabriqué en effet de grandes quantités de monnaies d'or (12 1/2 millions de roubles en 1872, 15 millions en 1873), et relativement très-peu de monnaies d'argent (4 1/2 millions de roubles en 1872, 5·2 millions en 1873), et ces dernières seulement en pièces divisionnaires.

5. *Belgique.*

Le ministre des finances, M. Malou, vient de demander aux Chambres l'autorisation de proroger pour deux nouvelles années la défense de faire monnayer de l'argent pour le compte des particuliers.

6. *France.*

M. Léon Say, ministre des finances, a déposé, dans la séance du 21 mars, un projet de loi reproduisant en substance la loi belge relative à la faculté par l'Etat de limiter et de suspendre les monnayages d'argent pour le compte des particuliers. M. de Parieu a, le 29 du même mois, déposé au Sénat français un contre-projet demandant qu'il ne fut plus délivré de bons de monnaie pour la fabrication des pièces d'argent à 9/10 de fin. Le "Journal Officiel" français (n° du 16 avril, p. 758) publie le remarquable mémoire rédigé par M. de Parieu, à l'appui de sa proposition, qui a été renvoyée à l'examen d'une commission spéciale.

III.—SITUATION MONÉTAIRE ACTUELLE. PRODUCTION ET CONSOMMATION DE L'ARGENT.

Pendant le cours de l'année 1875, la baisse de l'argent, qui avait engagé, il y a plus de deux ans, le Conseil fédéral à réclamer, par note du 5 novembre 1873, la convocation d'une conférence monétaire, a continué à augmenter dans des proportions considérables. A aucune époque de l'histoire, l'argent n'a subi une pareille dépréciation.

La cote du marché anglais, en 1875, établit que le rapport commercial de l'argent vis-à-vis de l'or était, au mois de juin, de près de 1 : 17 (exactement 1 : 16,989), au lieu du rapport légal de 1 : 15·5. D'après les documents français, le même rapport s'est produit à Paris, au commencement de juillet, et le dernier exposé du directeur de la Monnaie des Etats-Unis fait connaître que, dans ce pays, le rapport des métaux était, au mois de novembre dernier, de 1 : 17. Au moment de l'ouverture de la conférence, la cote de Londres était de nouveau descendue au-dessous de 55 1/2 pence per once, ce qui équivaut à ce même rapport de 1 : 17.

Nous

Nous croyons devoir faire ressortir les baisses bien plus considérables encore survenues depuis la clôture de nos travaux.

La tâche des délegués appelés à représenter le conseil fédéral à la prochaine conférence sera de faire valoir les variations actuelles de la valeur de l'argent. On pourra mentionner, par exemple, qu'un jour, à Londres, l'argent a subi une baisse de 20 0/0, de sorte qu'une personne partie de Paris avec un sac de pièces de 5 francs d'argent ne possédait plus, en arrivant à Londres, qu'un sac de pièces de 4 francs. Il est vrai que, à côté de cette baisse exceptionnelle, les prix de l'argent se sont quelque peu relevés depuis une certain temps. Mais l'écart entre la valeur actuelle des deux métaux n'en reste pas moins très-considérable, car leur rapport commercial se rapproche actuellement de celui de 1 : 18, ainsi que le montrent les variations du prix de l'argent pendant les premiers mois de 1876. Nous allons examiner cette année, comme les précédentes, les causes de cette baisse, et essayer de faire comprendre quelle est leur importance relative, importance au sujet de laquelle les opinions, jusqu'à présent, ont été très-divergentes. Nous pouvons diviser tout ce que nous avons à dire à ce sujet sous les deux rubriques : Production et Consommation de l'argent.

1. *Production de l'argent.*

Il n'est parvenue à notre connaissance aucun fait qui indique un changement notable dans la production de l'argent au Mexique, dans l'Amérique du Sud, dans les pays européens, ou dans les autres contrées qui, avant 1860, fournissaient seules ce métal. On peut supposer cependant que l'état politique du Mexique n'a pas été favorable au travail des mines, tandis que la construction au Pérou d'un chemin de fers à travers les Andes, quoique fort loin d'être achevée, pour avoir raccourci la distance entre les mines et les ports, et favorisé le développement des mines ; quoi qu'il en soit, l'état de la production des anciennes provenances paraît être à peu près stationnaire. Tout l'intérêt de la question continue à se porter sur les mines de l'ouest des Etats-Unis. Leur richesse extraordinaire, la persistance de la production de la plupart des grands gisements, la découverte de nouveaux filons, l'ardeur fiévreuse avec laquelle travaillent les populations de ces contrées, les perfectionnements hors ligne, enfin, qu'on y apporte dans les procédés chimiques et mécaniques de l'extraction des minerais— continuent à faire de ces mines de l'Ouest le grand événement dans l'histoire moderne des métaux précieux. Le dernier rapport adressé par M. Rossiter W. Raymond, commissaire des Etats-Unis pour la statistique des mines, à la Chambre des représentants des Etats-Unis, évalue à 72,428,206 dollars la production des métaux précieux en 1874 aux Etats-Unis. M. J.-J. Valentine, surintendant de l'Express Company Wells-Fargo, évalue cette même production à 74,401,055 dollars. L'année 1873 dépassait déjà de 10 millions de dollars l'année précédente. En 1874, l'augmentation est de 2,200,000 dollars.

Quant à l'argent, il résulte de tableau de M. Wells-Fargo que sa production a été, en 1874, de 48,042,279 dollars, soit en chiffres ronds 240,000,000 francs. Nous nous sommes cependant convaincus récemment que ce chiffre de 48 millions de dollars, ainsi que celui de 44 donné pour l'année dernière, a besoin d'une réduction dont nous allons expliquer le sens : la compagnie Wells-Fargo ayant le monopole des expéditions à l'ouest des montagnes Rocheuses, les poids donnés par elle doivent être considérés comme ceux qui méritent le plus de confiance ; mais il faut tenir compte de la circonstance que les lingots expédiés sont loin d'être purs, que ceux d'or sont souvent argentifères, et que ceux d'argent surtout renferment quelquefois des portions notables d'or. Ainsi, le dernier rapport du directeur de la Monnaie nous apprend que les lingots sortant des mines de Comstock renferment un tiers à peu près de leur valeur en or, et qu'ils arrivent tels quels à San-Francisco pour y être affinés. Aussi ces lingots sont-ils désignés sous le nom de " bullion doré." Il faut donc, avec M. Linderman, déduire de la production de l'argent du *Nevada* le 1/3 à peu près au profit de l'or. En opérant cette réduction indiquée par M. Linderman, il reste, au lieu de 48 millions de dollars d'argent, une somme de 35 millions de dollars, soit en chiffres ronds 175 millions de francs, comme production totale d'argent aux Etats-Unis en 1874. C'est approximativement le chiffre indiqué par M. Linderman à notre consul général à Washington, dans une lettre mentionnée à la page 16 de notre rapport de l'année dernière. Nous ne possédons pas encore de renseignements officiels sur la production de 1875. Cette année et les suivantes auront cependant une importance capitale sur les destinées du métal argent, par suite de la découverte

FRANCE.

d'une "*bonanza*," c'est-à-dire d'une amas de minerai d'une richesse inouïe, découvert dans les profondeurs d'une exploitation bien connue à Comstock, et portant aujourd'hui le nom de "Consolidated Virginia and California Mine." Les plans de cette "Bonanza" ont été publiés dans un rapport remarquable adressé par le directeur des mines au ministre des finances des Etats-Unis, le 30 juin dernier. Il résulte de ce rapport et d'une lettre adressée par le professeur R.-E. Rogers (*Annual Report of the Director of the Mint:* Washington 1875, p. 83), que ces mines renfermaient, entre 1,500 et 1,600 pieds de profondeur, et sur une étendue de 225 pieds de longueur, un amas de minerai d'argent dont la valeur est généralement estimée à fr. 1,500,000,000, et à fr. 750,000,000 d'après le calcul le plus modéré, et cela *à cette profondeur seulement.* L'exploitation est entre les mains d'une compagnie riche, qui a introduit les immenses perfectionnements décrits à la page 17 de notre dernier rapport, en sorte que, toute nouvelle découverte de mines laissée de côté, les gisements Virginia et California viendront considérablement augmenter la production de l'argent pendant un certain nombre d'années.

2. *Consommation de l'argent.*

On sait que l'extrême Orient, et en particulier les Indes anglaises, avaient pendant un grand nombre d'années absorbé, et au delà, la quantité d'argent extraite des mines du monde entier. Depuis une dizaine d'années, cette absorption d'argent a considérablement diminué. D'une part, la construction des chemins de fer dans l'Inde anglaise est à peu près terminée, et cette colonie, au lieu de faire venir d'Europe des capitaux, est obligée de payer l'intérêt de ceux qu'elle a reçus; de l'autre, les envois de coton de l'Inde sont beaucoup moins importants que pendant la guerre d'Amérique. L'exportation d'autres produits a également diminué, et le bilan commercial en faveur des Indes s'est considérablement réduit. De plus, le solde de ce bilan, couvert autrefois exclusivement par des envois d'argent, est payé aujourd'hui par de l'argent, de l'or et des *India Council bills.* Ces derniers sont des mandats gouvernementaux sur les Indes, destinés à payer les dettes et redevances que nous avons mentionnées tout à l'heure. Nous avons donné l'année dernière une statistique détaillée sur le commerce des Indes et sur la couverture de son bilan. Nous répéterons seulement aujourd'hui que le résultat définitif des changements survenus se résume par les deux chiffres suivants: Pendant la période 1860–1866, la moyenne annuelle de l'exportation d'argent depuis l'Europe pour l'Egypte et l'Orient a été de 297 millions de francs en chiffres ronds. Cette même moyenne pour la période 1867–1873 a été de 101 millions de francs. Nous pouvons ajouter aujourd'hui que cette exportation, pendant l'année 1875, a été de £. 4,546,000, c'est-à-dire de 114 millions de francs environ. (*Economiste anglais.* Revue historique et commerciale de 1875, page 42.)

Cette altération énorme dans la puissance d'absorption que l'Orient avait eue autrefois par rapport à l'argent, et la dépréciation considérable de ce dernier métal qui on est résultée, ont produit enfin une baisse si grande du change sur les Indes, que le gouvernement anglais et le public commercial en ont été fortement émus. Une enquête parlementaire a été ouverte et suit son cours dans ce moment. Nous y puiserons sans doute quelques nouveaux éclaircissements, mais nous pouvons dire, dès aujourd'hui, qu'il y a, de par fait du commerce des Indes, comparativement à l'époque 1855–1866, une quantité d'argent de près de 200 millions de francs par an qui est rendue disponible et qui demande à être employée ailleurs.

D'un autre côté, nous avons vu que la production de ce métal s'est accrue de 175 millions, qui viennent également peser sur le marché. En présence de ces deux grands faits: diminution du pouvoir absorbant de l'Orient pour l'argent et production des mines de l'ouest des Etats-Unis, toutes les autres causes invoquées pour expliquer la baisse se réduisent à une importance relativement minime. En particulier, les ventes d'argent faites par l'Allemagne sont d'une importance très-secondaire en presence des deux chiffres que nous venons de faire ressortir. Ces ventes sont, dans le bilan monétaire du monde, compensées, dans une large mesure, par les achats d'argent ordonnés à Washington pour le monnayage des pièces divisionnaires. Enfin, les rapports de l'Europe avec les Indes nécessitent de moins en moins l'envoi d'argent dans cette colonie.

L'Union latine se trouve donc toujours plus en face de ce pressant problème de la diminution croissante de la valeur de l'argent. Les Etats de l'Union peuvent-ils rester dans cette situation de voir la valeur réelle et commerciale

d'une

d'une notable portion de leurs monnaies s'amoindrir de jour en jour? Est-il possible de continuer à attribuer à 15 1/2 kilogrammes d'argent un pouvoir libératoire égal à celui de 1 kilogramme d'or, tandis qu'en plein marche on peut acheter avec ce dernier 17 1/2 kilogrammes de l'autre métal? A mesure que la baisse de l'argent s'accentue et que les causes de cette baisse sont reconnues ne pas être transitoires, la nécessité d'une solution dans le sens de l'étalon d'or unique s'impose de plus en plus. Le temps fait peu à peu son œuvre. Les esprits craintifs s'habituent à reconnaître la nécessité d'une réforme. Sans nous laisser entrainer par de trop vives espérances, il nous est permis d'entrevoir le moment où les Etats de l'Union latine examineront de plus près la transformation commandée par la logique, par la saine appréciation de faits économiques frappants et par l'histoire monétaire des pays à double étalon.

Comme signes précurseurs, nous pouvons faire ressortir la composition de l'encaisse de toutes les banques de l'Union latine. Partout où il est possible de s'en rendre compte, nous y voyons former des réserves d'or qu'on essaie d'immobiliser; partout on se débarrasse de préférence de l'argent. L'encaisse de la Banque de France, qui était au mois de mars de 495,000,000 de francs d'argent et de 1,325,000,000 d'or (discours du gouverneur, M. Rouland: *Journal officiel* du 22 mars 1876), prouve suffisamment que, malgré le langage prudent du conseil des régents, ce grand établissement administré avec tant de sagesse se prépare pour les événements à venir.

On nous objectera sans doute qu'une partie des maux qui ont été prédits en 1873 pour le cas du maintien du double étalon: la perturbation des changes à notre détriment, la hausse générale du prix des objets nécessaires à la vie, l'élévation de l'escompte, ne se sont pas produits. Il nous sera facile de répondre que, grâce à l'initiative prise par le Conseil fédéral, le régime du double étalon n'est plus intact depuis le mois de janvier 1874. Le monnayage de l'argent n'est plus libre. S'il a été restreint dans une mesure qui nous semble insuffisante, il n'en est pas moins certain que ces restrictions ont mis un terme, sinon absolu du moins sérieux, aux spéculations commencées en 1873 sur une grande échelle par une série de banques. En 1875, alors que la dépréciation de l'argent continuait à progresser, il s'est produit une augmentation importante du monnayage d'or. Cette augmentation ne serait jamais survenue, si les maisons qui font le commerce des métaux avaient eu la liberté de faire monnayer de l'argent.

Ce très-légères différences, momentanées du reste, dans le change sur Londres ont seules permis d'introduire de l'or à Paris, ou à Bruxelles. Si ces maisons avaient pu faire monnayer librement de l'argent, comme elles le peuvent pour l'or, il est évident que le grand bénéfice à réaliser les eût engagées à acheter de l'argent à Londres, et qu'ainsi notre circulation métallique eût été complétement altérée. Si notre or eût disparu pour satisfaire à ces besoins de la spéculation, alors se seraient produits la plupart des inconvénients redoutée. Aussi n'hesitons-nous pas à penser que les partisans du double étalon ne se rendent pas un compte suffisant des bénéfices résultant pour l'Union dite latine des restrictions apportées en 1874, 1875, et 1876 au monnayage de l'argent. Ces restrictions ont eu le triple avantage de nous préserver d'une inondation d'écus de 5 francs, de provoquer des monnayages d'or qui n'auraient pas eu lieu sans cela, enfin de défendre l'ancien réservoir d'or de l'Union latine contre l'exportation.

Tout les faits survenus depuis une année et consignés dans le présent rapport sont donc de nature à nous permettre de féliciter le Conseil fédéral de la politique monétaire qu'il a poursuivie avec persévérance depuis 1873. Nous regrettons que la dernière conférence monétaire n'ait pas accentué davantage les tendances de l'Union latine dans le sens de l'adoption de l'étalon d'or unique. Nous croyons néanmoins que les résultats consignés dans la déclaration de 3 février 1876 peuvent être considérées comme un progrès, et c'est dans cet esprit que nous nous permettons d'en recommander l'adoption à la haute assemblée fédérale.

En vous remerciant, monsieur le président et Messieurs, de l'appui que vous avez bien voulu nous accorder au cours des travaux de la Conférence, nous saisissons cette occasion pour vous renouveler l'assurance de notre profond respect.

Paris et Aarau, mai 1876.

Les Délégués suisses à la Conférence de 1876:

Kern.
Feer-Herzog.

FRANCE.

(Translation of the Extract from the *Journal Officiel* of 13th December 1876, inclosed in Lord Lyons' No. 310, Commercial, dated — December 1876.)

NOTICE.—For some months there has been in circulation in certain parts of France, and especially in Paris, a great number of foreign silver pieces, coming from Brazil and the South American Republics. These pieces, although of the same weight and dimension as the 5-franc piece, have no legal currency in France, and are, consequently, absolutely refused at the Treasuries and the Bank of France. The public ought, therefore, to be warned that if they accept these coins, they can only do so at their own risk. It should be remembered that the only foreign silver coins accepted at the public treasuries and the Bank are those of Belgium, Greece, Italy, and Switzerland.

Enclosure 3 in Lord Lyons' No. 30, Commercial, dated 19 January 1877.

The Directeur de l'Administration des Monnaies et Médailles to the Directeur du Mouvement Général des Fonds.

(No. 1,320.)

Administration des Monnaies et Médailles,
Paris, le 27—28 Décembre 1876.

M. le Directeur et cher Collégue,

J'AI l'honneur de vous adresser les renseignements complémentaires que j'ai pu réunir, pour répondre à la demande de S.E. l'Ambassadeur d'Angleterre que vous avez bien voulu me communiquer sous la date du 14 de ce mois.

Ces renseignements sont contenus dans 7 états, dont je donne ci-après le détail:—

1°. Production des usines metallurgiques d'aprés le compte-rendu de l'Administration des Mines.

2°. Poids des ouvrages d'or et d'argent présentés aux bureaux de garantie.

3°. Mouvement des métaux précieux à l'importation et à l'exportation pendant les 11 premiers mois de l'année 1876.

4°. Fabrication des monnaies françaises du 1 Janvier au 30 Septembre 1876.

5°. Législation spéciale au numéraire.

6°. Relevé mensuel des Encaisses de la Banque de France, de Janvier à Décembre 1876, avec la division entre l'or et l'argent.

7°. Relevé des monnaies d'or et d'argent fabriqués pour le compte de la Gréce, à la Monnaie de Paris.

La Gréce est le seul des 4 états étrangers faisant partie de l'Union créée par la Convention de 1865, qui ait fait frapper ses monnaies en France, en execution d'un engagement qu'elle a pris, lorsqu'elle a accédé à cette convention. Pour les 3 autres états, l'Administration des Monnaies ne possède d'autres renseignements sur la fabrication et l'émission de leurs monnaies que ceux qui sont contenus dans les procès-verbaux des Conférences de 1874, 1875, et 1876, ou dans les documents publiés par le Gouvernement Belge, documents qui doivent être en la possession du Gouvernement Anglais.

En dehors de la fermeture du Change à Paris et à Bordeaux, l'Administration des Monnaies ne connait aucune cause spéciale qui ait pu agir, en France, sur le prix du métal argent

(signed) *Ruau.*

Enclosure 13 in Lord Lyons' No. 30, Commercial, of 19th January 1877.

REPORT on Silver Currency, by the Hon. *H. Prendergast Vereker*, LL.D.

(Extract.)

British Consulate, Cherbourg,
17 October 1876.

Silver, like gold and all other medium of exchange, is subject to certain fluctuations, depending on demand and supply—gold only less than silver, because the standard values given to gold are calculated to obtain for it a value somewhat assured: and though, in some countries, the silver currency is preferred as the standard, yet, taking the world as the market for specie, those countries which prefer gold to silver as the medium of transactions are so much more influential than those which adopt silver, that the value of gold changes more equably and continuously than the value of silver; for the latter metal is not alone relatively dependent upon the price of gold, but, as a more marketable commodity, is subject in a greater degree to fluctuations, whether arising from extraneous influences, or from the excess of supply over demand, or *vice versâ*.

Consequently, I presume that when the depreciation of silver is mentioned, what is really meant is the diminution of its value as compared with gold, and also the losses incurred in exchange from England, where gold is prevalent, to India, where silver is current: in order, therefore, to form correct views on this question, it is advisable to consider not merely the supply and demand of silver, but their relation to the supply and demand of gold.

There are two main causes at this moment directly acting on the silver market, and, as I think, calculated in time to counterpoise each other.

The first is the system inaugurated by Germany to draw in its silver currency and substitute it by gold. This has been for some time in operation, and the effect has been to lower considerably the price of silver; but when it is considered that the amount of silver required by England and India is about 50,000,000 ounces yearly, and that the whole amount which Germany can spare will probably not amount to 150,000,000 ounces, it is clear that the influence at most is a transitory one, and it can scarcely be supposed that the desire of Germany for a gold standard would induce her to throw off her silver at a considerable loss, when there is a good prospect of selling it profitably.

The effect of the financial measures of Germany has been the more immediately and severely felt, because applied to a silver market extremely sensitive and already overcharged, and because those measures were pushed on with undue haste at a time when there was no countervailing influence operating. It is, therefore, not surprising that the price of silver compared with gold should have been driven down on the London market some 10 per centum, and that an unreasoning panic should have supervened as to the probable future position of that metal; but it is notorious that in matters of finance the fear of an effect is often discounted more heavily than the reality, and a calm examination of what is occurring may remove some false impressions on this question.

In the past 9 months to 30th September, the excess of silver received in England from Germany amounted in value to 3,557,551 *l.*, and on balance Germany took from England 377,000 *l.* in gold; in the same period the imports of silver from China and Japan largely exceeded the exports to those countries, indicating that the Eastern markets were overcharged with that metal. Simultaneously with those movements, the imports of gold from the colonies were about 1,500,000 *l.* less than in the corresponding period of last year; the exports of bullion and specie to India in the same period are stated in the Custom House returns to have amounted to 4,250,000 *l.*; estimating that 75 per centum of this was silver, this implies the introduction to India in this latest period of 3,187,500 *l.* in silver.

The large amount of silver sent to India has a most important bearing on the question at issue; it was not merely to meet the exigencies of trade, but rather to liquidate loans and supply public requirements. Depreciation of silver had already been severely felt in the Indian market, thus proving a superabundance of that metal; and the large additional supply, exceeding by over 1,000,000 *l.* the amount sent in 1875, may have aggravated the tendency to depreciation. While thus the Indian market was overburthened, the condition of the home silver

FRANCE.

market was likewise with a downward tendency, for, exclusively of the usual sources of supply, it was weighted with an extraordinary and abnormal quantity of silver from Germany, China, Japan, and even France; so that, notwithstanding the large amount shipped to India, it had to bear in the 9 months the unexpected surplus of at least 1,400,000 *l.* of silver.

What I have stated seems sufficient to account for the unsatisfactory position of silver both in the London and Indian markets, with a diminished supply of available gold, and an excessive supply of silver from countries which have usually imported and not exported; and these events occurring within a short time, before counteracting tendencies had power to work, were calculated inevitably to depress the value of silver.

If the view is cast a little further back to the transactions of the year 1875, when anxiety commenced to be seriously felt as to the future position of silver, the data to be gathered will serve but to confirm the opinion above expressed. It is true that England imported about 5,000,000 *l.* more gold in 1875 than in 1874, but Germany in 1875 took 6,400,000 *l.* of gold, so that on this item alone there was 1,400,000 *l.* of gold withdrawn from England. Other countries had in the same period taken 1,600,000 *l.* more than they sent, so that there was an actual reduction in the available balances of gold amounting to 3,000,000 *l.* In 1875, likewise, the export of silver was 8,979,746 *l.*, that is to say, 3,232,211 *l.* less than in 1874, and, in fact, less than in any of the preceding 5 years; and though the imports of silver from the United States were about 2,000,000 *l.* less than in 1874, still a large unabsorbed balance remained to weigh down the British market, and consequently to depress the value of silver.

It is pleasing to turn from a contemplation somewhat discouraging to the counterpoising influence to which I alluded in the first instance: I mean the growing and imperative desire manifested in the United States to substitute for its greenback note currency gold or silver payments. The tendency is to adopt silver rather than gold, and this is manifested by the Act which has lately passed Congress to convert to silver dollars $ 50,000,000 of greenbacks; and is further exemplified by the Bland Silver Bill, which deals more largely with the subject. There are many reasons which recommend this course to the United States; the present cheapness of silver is an incentive, and as the United States is the principal silver-producing country, it has a power in this respect which no other country possesses.

The energy and eminent practical action which the United States displays in financial arrangements is a guarantee that the conversion, once resolved upon, will not be unnecessarily delayed; but the measures taken would naturally be so regulated as not unduly to force up the price of silver, for, though those interested in silver mines would gain by such an operation, the bulk of the nation would lose. If, therefore, 5 years is adopted as the period in which the conversion may be effected, it appears that if the amount of greenbacks to be converted is $ 250,000,000 (which, in the absence of positive statistics, I take as a moderate estimate), it would require $ 50,000,000 yearly, on an average for 5 years, to accomplish the conversion. This is a full estimate of the produce of the United States mines; and it is clear that, if this amount of United States' silver, or an equivalent amount obtained from other countries, is required for absorption in the United States, a similar quantity will be taken from the general supply; and the English market especially will feel the effect of the stoppage of its principal supply, which would have the result of not only consuming in ordinary transactions the present superabundant stock, but, in all probability, of creating a scarcity and a demand which would indubitably force upwards the price of silver.

There are likewise various fluctuating influences, which, though affecting in ordinary years the value of silver in a greater or lesser degree, are, in their operation at the present time, of peculiar interest. The most important of these is the employment of silver in art manufactures, estimated to consume, on an average of late years, 10,000,000 ounces annually in the United States, and a larger quantity in the United Kingdom, besides smaller amounts in India, South America, Turkey, Asiatic and other countries. The advantage of using silver in such works is so universally recognised, that it may safely be assumed that, according as the market value of silver decreases, its employment otherwise than as a monetary medium will proportionately increase; consequently, this is a cause

cause which, so far as it exerts influence, has the tendency to check any excessive lowering in the price of silver.

On the other hand, the adoption of paper currency, especially when notes are made a forced or legal tender, has the effect, so far as it operates, of cheapening silver, not relatively to notes, but relatively to gold, and mainly because, by inducing the withdrawal of a certain amount of silver previously employed in circulation, the quantity so withdrawn becomes essentially a marketable commodity, and goes to swell the floating stock overhanging the market. Upon this point the greenback issues of the United States, the forced note currencies of certain South American countries, and the paper moneys introduced in Italy, Austria, and now in Turkey, are all matters possessing very special interest, but calculations based thereon would exceed the proper limits of this report.

I have mentioned above the principal causes which, in my opinion, are affecting the value of silver, and in opposite directions; I am convinced that the aggregate result will be to raise the price of silver, I do not say to the high rate obtained in former years, but at least higher than the present price; and an examination of the transactions in the London (the chief) market will prove that this supposition is not made without sound foundation, and, it will be perceived that, whilst silver fell in value from the commencement of 1875, 10 per centum, 4 per centum of that fall has since been recovered; and whilst the supplies from Germany and the United States are lately diminishing, the general demand is, if not advancing, showing no symptoms of reduction.

In reference to the all important question of India, I would only venture to say one word. It appears to me that the introduction of a gold standard in India would be attended with very considerable difficulty, and it may be with very great loss, and I do not see that the result would compensate for the risk; even if silver were to become permanently depreciated in India, the various trades and interests concerned would gradually assimilate to the change, as has occurred in Europe subsequently to the influx and cheapness of gold, resulting from the unprecedented supplies of that metal; but my view is that the depreciation of silver will now, and for some years, be checked, and, consequently, that the existing evil should be treated as a temporary one; as, however, we cannot calculate upon what the unknown future may bring forth, it might be advisable tentatively, and gradually, to encourage the use of gold in India, and to habituate the natives to attach a fixed price and value to that metal. Were this adopted, it would give a power to deal with difficulties connected with the silver currency (should such unfortunately arise) which is not possessed at the present time.

In completing this report, I propose to offer a few observations on the monetary circumstances of this consular district, remarking that there is not here any important financial centre, nor any large transactions in specie; the imports (chiefly coals) are paid for in cash or bills, the exports (mainly of agricultural produce), almost wholly by bills, and the bills and cheques are usually negotiated in Paris, where the greater monetary transactions connected with this district are conducted.

Formerly 5-franc pieces used to be exported from this to England with profit, but no benefit is obtainable at the present prices and exchange, consequently this commerce has wholly ceased.

With regard to the existing circulation, judging from an experience of 6 months, and from the information I have been able to collect from bankers and others likely to be well acquainted with the subject, I should think that the use of Bank of France notes and 5-franc silver pieces is diminishing, whilst the use of 20-franc gold pieces is on the increase. Of small silver there is a sufficient, but by no means excessive, supply. Copper change is abundant.

The silver of the Latin Union, other than French, is entering more largely into circulation; this consists mostly of 1-franc and $\frac{1}{2}$-franc pieces. Of these, the greater part are Italian, and next Belgian, which are numerous. Swiss pieces and those with the effigy of Pio IX. enter into circulation but in a small degree, and Spanish silver is very rarely seen. Altogether, these moneys, as compared with the French silver circulating, do not comprise more than 12 per centum.

H. P. Vereker.

FRANCE.

Enclosure 17, in Lord Lyons' No. 30, Commercial, dated 19th January 1877.

Consul *Mark* to Lord *Lyons*.

(Extract.)

British Consulate, Marseilles,
22 December 1876.

THE monetary requirements here are conveniently carried on through the medium of gold and silver currency, as well as bank notes, all three of which are now available in satisfactory proportions.

This place carries on some trade with India, but as it consists mostly of the importation of the oil seeds produced there, the question of the large recent depreciation of silver has not greatly affected this particular trade.

A few merchants and others here, who occasionally send out goods to India, are temporarily limiting their transactions, trusting to a speedy settlement of the exchange.

On consulting the best informed persons here, I glean that they are not apprehensive of any over production in the North American or other silver mines, and they fear no particular glut of that metal, having every confidence in the general absorption of silver in France, as well as in the other leading commercial nations.

They generally deprecate any legislation on the subject, particularly of a hasty sort; and they mostly believe that it would be desirable to leave the commercial world to develope its adaptability to altered or altering circumstances in connexion with the relative values of gold and silver.

There is a large quantity of Italian silver currency in circulation in this part of France. Four large smelting works here, last year, extracted 75,000 *l.* worth of silver from the lead and lead ore that had been sent here, chiefly from Spain, to be treated.

Edwd. W. Marks.

Enclosure 19, in Lord Lyons' No. 30, Commercial, dated 19th January 1877.

Report on the supply and Employment of Silver at Bordeaux.

(Extract.)

Bordeaux, 28 December 1876.

BORDEAUX is an importer and an exporter of specie, both gold and silver, and possesses the only local mint now open in France, but the district of its ordinary trade takes in no more than 18 out of the 86 departments, with about a fifth of the area, and a sixth of the population, of France.

To a small comparative extent it both supplies and employs silver, so far as its importation does the one, and its exportation, coinage, circulation, and manufactures do the other.

Although the current has changed in the year 1876, the amount of all specie imported at Bordeaux has increased enormously during the last preceding 3 years, at nearly 5 times the ratio of the rest of France. Taking the average of 2 years before and 2 years after the late war, and of the succeeding years 1874 and 1875, the increase has been 60 per cent. in the total of France, and nearly 300 per cent. at Bordeaux. The increase in the French importation of silver has been under 40 per cent.

The following are the particulars in millions of pounds sterling:—

	Amount Imported.		
	Bordeaux.	Total of France.	
	Gold and Silver.	Gold and Silver.	Silver only.
Yearly average for 1868, 1869, 1872, and 1873, Million £.	0·29	22·82	10·16
" " 1874 and 1875 " "	1·15	36·46	14·03
Increase per cent.	294	60	37

In

In 1876, as compared with 1875, in which there was a decrease from the amount of 1874, the importation has fallen off on the whole trade of France; and this in a greater ratio as regards the total of specie than on the separate trade of Bordeaux. In the single article of silver, the falling off has been vastly greater at Bordeaux.

As shown by the following table, in the total of imported specie the rate of decrease has been about 2½ per cent. at Bordeaux, and nearly double for the whole of France. At Bordeaux the decrease on silver has been nearly 30, but in the total of France only 5½ per cent.

The estimate for 1876 is made on the importation of 10 months.

	Amount Imported.			
	At Bordeaux.		Total of France.	
	Gold and Silver.	Silver only.	Gold and Silver.	Silver only.
1875 - - - - - - - - - Million £.	1·17	0·95	34·86	10·67
1876 - - - - - - - - - „	0·95	0·56	27·66	6·63
Equal for the whole year to - - - - „	1·14	0·67	33·19	10·08
Decrease per cent. on the year - - - -	2·6	29·5	4·8	5·5

Of the average amounts annually imported in the last 2 years, about 8/10ths remained in the country.

	Gold and Silver.	Silver only.
The importation was - - - - - - Million £.	36·46	14·03
The exportation - - - - - - - „	7·66	3·17
Leaving - - - - - - - - „	28·80	10·86
Or, per cent. of the importation - - - - -	79	78

In 1876, so far as the year's trade has been published, the proportion remaining in the country has been greater in the total, but less in silver, the falling off in this metal having been over one-half in amount.

During 10 Months,—

	Gold and Silver.	Silver only.
The importation has been - - - - - Million £.	27·66	8·40
The exportation - - - - - - „	4·87	2·22
Leaving - - - - - - - - „	22·79	6·18
A per cent. of the importation - - - - -	83	74
Adding a proportionate sum for 2 months, the amounts left in the country will be for the year, in millions of pounds -	27·49	8·42

England is, in ordinary times, the principal silver market for France, but she was displaced by the monetary operations of Germany after the war. In 1876, she would have recovered her position in this respect but for an extraordinary importation from extra-European countries, chiefly Chile.

With the estimate for 1876, the following have been the amounts of silver

 received.

FRANCE.

received from England and other countries during 5 years, in millions of pounds.

	1872.	1873.	1874.	1875.	1876.
England - - - - - Million £.	1·02	4·81	1·56	2·61	2·60
Northern Europe - - - „	5·12	6·99	12·37	3·24	2·34
Southern Europe - - - „	3·10	2·73	1·79	2·76	1·78
Other Counfries - - - „	0·40	1·02	1·65	2·06	3·36
Total - - - „	9·64	15·55	17·37	10·67	10·08

I have been unable to find any trustworthy accounts from which to obtain, even by estimate, the employment of silver either in the Bordeaux district or in France generally. It is only at Paris that this information can be looked for with any success, the proper department of the Government having all the accessible means of stating what is the consumption of silver in the country.

No doubt, there is an important absorption by the hoarding disposition of the French peasantry, which can scarcely be estimated, just as there are large amounts brought into and carried out of the country by travellers at the land frontiers and by passengers arriving in the seaports.

The subject of the depreciation of silver is known to have occupied the attention of the French Government during the last 5 years, and to have been under the anxious consideration of the Chamber of Commerce at Paris, for their information, with reference to the adoption of gold as the standard of France.

So seriously had the old proportions of value between gold and silver changed, that the law of 5 August 1876 was passed, for the purpose of empowering the Government to suspend the coinage of 5-franc pieces for private individuals.

The report of this law pointed out the great fall that had taken place in the market price of silver and the profit that could be made on pieces passing for the value of 5 francs, coined out of silver purchased for $4\frac{1}{2}$.

It is with the same intention, to limit the silver money in circulation, that its coinage has been regulated in the Latin States (to which Greece has been added) by their Convention, under which it is stated authoritatively that their total coinage of 5-franc pieces in 1877 will not exceed 55,000,000 francs, one-half to be struck by France.

There can be no doubt, however, that in the country districts of France there is a want of silver money. This want is complained of in the Bordeaux district, but not more than in the other parts of the country.

Thomas Carew Hunt.

Lord *Lyons* to the Earl of *Derby*.

(Commercial, No. 34 of 1877.)

My Lord, Paris, 22 January 1877.

I HAD yesterday the honour to receive your Lordship's Commercial Despatch, No. 16, of the 19th instant, informing me that the Secretary of State for India desired to be supplied with the earliest possible information as to the proceedings of the Monetary Conference to be held this month at Paris, between the 5 Powers forming the Latin Union.

It had, in fact, been intended that such a conference should be held in Paris this month, but the 5 Powers have now agreed that it shall be postponed until the end of the year.

The Duc Decazes told me this afternoon that it had been settled between the Powers to maintain, in the meantime, the existing stipulations respecting the coinage of silver.

I have, &c.
(signed) *Lyons.*

The Earl of Derby,
&c. &c. &c.

Enclosure in Lord Lyons' No. 74, Commercial, of 13th February 1877.

M. *Léon Say* to Lord *Lyons*.

Monsieur l'Ambassadeur, Paris, le 12 Février 1877.

LA Conférence qui devait avoir lieu à Paris, au mois de Janvier dernier, entre les délégués des Etats Signataires de la Convention Monétaire de 1865 et de la Grèce, paraissant ajournée jusqu'à la fin de l'année, Votre Excellence a exprimé le désir de connaître le contingent de pièces d'argent de 5 francs que chacun des Etats pourra provisoirement faire frapper.

J'ai l'honneur d'informer Votre Excellence que l'art. 5 de la déclaration diplomatique du 3 Février 1876 renferme les dispositions auxquelles chacun des Etats de l'Union aura à se conformer. Aux termes de cet article, il ne sera délivré de bons de monnaie, pour l'anneé 1877, que pour une somme n'excédant pas la moitié des contingents fixés pour 1876.

En conséquence, les quantités de pièces d'argent de 5 francs qui pourront être frabriquées et émises jusqu'après la réunion de la Conférence sont limitées comme suit:—

	Fr.
France - - - - - - - - -	27,000,000
Belgique - - - - - - - - -	5,400,000
Italie - - - - - - - - -	18,000,000
Suisse - - - - - - - - -	3,600,000
Grèce - - - - - - - - -	1,800,000
Fr.	55,800,000

Il est bien entendu que ces contingents sont facultatifs, et qu'ils ne représentent que des maxima qu'on peut ne pas atteindre.

Veuillez agréer, Monsieur l'Ambassadeur, l'assurance de ma haute considération.

La Ministre des Finances,

Son Excellence, Lord Lyons, *Léon Say.*
Ambassadeur d'Angleterre.

ALGERIA.

(Commercial, No. 5 of 1876.)

Lieutenant Colonel *R. L. Playfair* to the Earl of *Derby*.

(Extract.)

British Consulate General, Algiers,
20 October 1876.

As the legislation regarding silver coinage in Algeria is exactly the same as in France, there appears to be only one point requiring any remarks from me. In former years the Arabs and Kabyles were in the habit of hoarding considerable quantities of silver, and when, after the insurrection of 1871, they were called on to pay a war indemnity of 30,000,000 francs, they produced a large amount of silver money, much of which was in uncurrent coin, some as old as the time of Charles V. The Kabyles, who before that time were in the habit of using many silver ornaments, have lately taken to fabricating them in base metal, sometimes with a thin covering of silver, but as frequently without any attempt to conceal their true character.

It is believed that at the present time, when the natives wish to hoard money, they employ gold rather than silver, so that there cannot be said to be any exceptional drain on that metal amongst the natives of Algeria.

(signed) *R. L. Playfair.*

BELGIUM.

BELGIUM.

(Commercial, No. 68 of 1876.)

Mr. *Lumley* to the Earl of *Derby*.

British Legation, Brussels,
2 December 1876.

My Lord,

ON the 25th April 1876,* the Belgian Government proposed to prorogue, till the 1st January 1879, the law of the 18th December 1873, by which they were authorised to limit or suspend the coinage of 5-franc pieces.

By a further law of the 27th April 1875, this authorisation was limited to the 1st January 1877.

The Belgian Government now propose to substitute for that temporary prorogation a new law suspending the coinage of 5-franc pieces from the 1st January 1877.

The Committee of the Chamber of Deputies, to whom this proposition has been submitted, while agreeing to it, have modified the terms, by suggesting, as the formula in which the law should be submitted to the Chamber, that "from the 1st January 1877, no more pieces of 5 francs shall be coined in silver."

Should this be accepted, the coinage of silver thus interdicted could only be permitted afresh by a new law.

One of the members of the Committee suggested that, in order to arrive gradually at the standard of gold, it would be as well to limit payments in silver to the amount of 100 francs, which the Committee considered would not have the effect of discrediting the 5-franc pieces.

I have, &c.
(signed) *J. Savile Lumley.*

The Right Hon. the Earl of Derby,
&c. &c. &c.

P.S.—Since writing the above I have seen M. Malou, who tells me he by no means desires to facilitate the introduction of the single standard of gold into Belgium, as suggested by the Committee, and that their proposition for limiting the legal tender of silver to payments of 100 francs would not only be prejudicial to Belgium, but even, if desirable, could not be effected without the consent of the other States parties to the Latin Monetary Union.

J. S. L.

(Commercial, No. 70 of 1876.)

Mr. *Lumley* to the Earl of *Derby*.

British Legation, Brussels,
7 December 1876.

My Lord,

I HAVE the honour to inclose a report† of the discussion which took place yesterday in the Chamber of Representatives on the Bill suspending the coinage of 5-franc pieces.

M. Malou explained that the limitation or suspension of the silver coinage was merely a temporary measure, and was not to be looked upon as evidence of a change of system.

The question as to whether such a change were desirable would be decided in 1880, but up to that date no member of the Latin Union could separately adopt a change of the actual monetary *régime*, and M. Malou added that he considered the question of the adoption of the gold standard raised by the Committee to be premature; the Bill which the House is asked to vote does not, in fact, imply any change in the monetary system.

After a discussion on the inconvenience arising from the fact that, while the small

† "Independance Belge," 6 December 1876.

* *See* pp. 108–110 of Appendix to Report from the Select Committee on Depreciation of Silver (C. 338 of 1876).

small Belgian coins in nickel had no course in France, Belgium was flooded with French bronze coins, the Bill suspending the silver coinage was adopted by 80 votes to 1, with one abstention.

I have, &c.
(signed) *J. Savile Lumley.*

The Right Hon. the Earl of Derby,
&c. &c. &c.

LIST of DOCUMENTS on the MONETARY QUESTION, furnished by *M. Malou*, Minister of Finance.

(A Set of these Documents is in the Library of the House of Commons, and One in the India Office.)

NUMBER.	SUBJECT.
1st Series, Part 1	Netherlands.
„ 2	Belgium.
„ 3	Germany.
„ 4	France.
„ 5	Scandinavian Countries.
„ 6	General Statistics.
„ 7	Belgium Monetary Conference, 1873.
2nd Series, Part 1	Netherlands.
„ 2	Procès-verbaux of Monetary Conference of Latin Union, Paris, January 1874.
„ 3	Germany.
„ 4	Carrying out of the additional Monetary Convention of 31 January 1874, between Belgium, France, Italy, and Switzerland.
„ 5	Netherlands.
„ 6	England, United States, and Germany.
„ 7	Procès-verbaux of Monetary Conference of Latin Union, Paris, January—February 1875.
„ 8	Netherlands.
„ 9	Germany.
„ 10	Procès-verbaux of Monetary Conference of Latin Union, Paris, January—February 1876.
„ 11	Scandinavian Countries, France, Belgium, and Netherlands.
„ 12	France, Netherlands, and Spain.
3rd Series, Part 1	Report of English Committee on Depreciation of Silver.

SWITZERLAND.

(Commercial, No. 53 of 1876.)

Mr. *Corbett* to the Earl of *Derby*.

My Lord, Berne, 29 November 1876.

WITH reference to your Lordship's circular (Commercial), of the 2nd September last, I regret that I can add little or nothing to the information conveyed to your Lordship in my Despatches,* Nos. 25 and 27 of this series, of the 16th and 19th April last respectively.

Switzerland coins neither gold nor 5-franc pieces, and depends entirely upon her neighbours, France and Italy, for all the currency of that description which is required.

In Switzerland at this moment silver has lost one-eighth per cent. of its value,

* Printed on pp. 112–113 of the Appendix to Report from the Select Committee on the Depreciation of Silver (C. 338 of 1876).

SWITZERLAND.

value, as compared with what is considered the par value as compared with gold.

The Swiss banks, though not unprovided with gold, are averse to making use of it in their payments. The banks in Italy and France acting in the same way, the Swiss banks are indisposed to give to those countries what is refused to them, and so contribute to increase the exportation of coin from Switzerland.

In point of fact, it may be said that Switzerland is obliged in this matter to follow the example of the neighbouring countries.

France, Belgium, Italy, and Switzerland, being bound by treaty not to coin annually more than a certain number of 5-franc pieces, it is clear that the large sales of silver made by the Government of the Empire of Germany since gold has become the legal standard in that country, have been out of proportion with the demands of the London market, and have produced a diminution in the value of silver.

I have, &c.
(signed) *Edwin Corbett.*

The Earl of Derby,
&c. &c. &c.

ITALY.

ITALY.

Enclosure of Sir *A. Paget's* (No. 87, Commercial), of 29th December 1876.

Memorandum by Mr. *Compton*, Third Secretary to the British Embassy.

Rome, 20 December 1876.

IN the Report of the Select Committee appointed to consider the causes of the depreciation of the price of silver, it is remarked * that those statistics already furnished, to the end of 1873, are not very consistent, and a great difference between the French and Italian statistics is shown. It is well known in Italy that accurate statistics on the above question are not to be obtained, and those relating to the export and import of silver which are presented to the Chamber of Deputies, and which are considered the most reliable, are only drawn from reports from the Douanes and railway companies, and are in almost all cases merely presumptive with regard to details. The statistical system in France is far better carried out, and therefore their reports on the exportation and importation between the two countries are more to be trusted.

Since May last, when Mr. Macbean sent his report † through this Embassy, there have been no further statistics or details given on that part of the subject, and indeed those already collected are not of much value, as being only approximately correct, and not entirely to be depended upon. The only result that can be arrived at is that since 1866, when paper money was introduced in the place of coin, nearly 30,000,000 *l.* worth of silver has been exported, and but little remains except in the Treasury and banks.

Dated 27th Sept. 1876.

Her Majesty's Consul at Naples, in a report of which a copy is enclosed, states that the silver current in Southern Italy is limited to Sicilian dollars, and the silver coinage of the Latin Union. The former are used in payment of custom-house import duties. The Consul also remarks that no account is kept of the importation or exportation of silver, and adds that the movement is very unimportant. No further reports have been received from the consuls in Italy, except from Sicily, where no silver money is stated to be found.

Dated 1st Dec. 1876.

A treatise on the monetary question, as affecting Italy, has just been published by a gentleman belonging to the Ministry of Commerce and Agriculture, who

* Report from the Select Committee on Depreciation of Silver, pp. xli, xlii.
† Appendix to Report from the Select Committee on Depreciation of Silver, pp. 113-117.

who has made a study of the question. He has kindly given a copy of this work,* which is herewith transmitted.

In the Conference of the Latin Union of 1874, Italy was limited to the coining of 40,000,000 lire worth of 5 franc pieces, and another 20,000,000 lire for the National Bank as reserve-money. In 1875 Italy was limited to 50,000,000 worth of 5-franc pieces, and was allowed to circulate the 20,000,000 of reserve-money granted by the Conference of the year before.

At the Conference held this year, on the 3rd of February, Italy was limited to 36,000,000, and it is probable that at the Conference which is to be held shortly that sum will be lessened by at least one-half.

The following Table gives the Italian coinage, according to the Monetary Laws, from 1862 to 1875, inclusive:—

YEARS.	GOLD.	SILVER.		COPPER.	TOTAL.
		5-Franc Pieces.	Pieces of 20 and 50 Cents, and 1 and 2 Lire.		
	Lire.	*Lire.*	*Lire.*	*Lire.*	*Lire.*
1862	28,608,760	964,435	330,960 50	28,190,442 54	58,094,598 04
1863	76,514,100	- -	31,751,913 20	8,000,000 00	116,266,013 20
1864	82,172,600	601,935	30,696,351 10	- - -	43,470,886 10
1865	68,705,190	4,010,835	41,937,106 80	- - -	114,653,131 80
1866	3,926,020	2,351,760	33,501,070 60	20,000,000 00	59,778,850 60
1867	5,525,830	- -	16,530,145 80	41,293 20	22,097,269 00
1868	6,807,940	- -	1,252,452 00	19,958,706 80	28,019,098 80
1869	3,707,100	19,976,230	- - -	- - -	23,683,330 00
1870	1,095,400	30,729,280	- - -	- - -	31,824,680 00
1871	470,160	35,116,695	- - -	- - -	35,586,855 00
1872	66,100	35,611,920	- - -	- - -	35,678,020 00
1873	20,404,140	42,273,935	- - -	- - -	62,678,075 00
1874	5,919,420	60,000,000	- - -	- - -	65,919,420 00
1875	2,244,440	50,000,000	- - -	- - -	52,244,440 00
TOTAL, 14 Years, 1862 to 1875 - *Lire*	236,167,200	281,637,025	156,000,000 00	76,190,442 54	749,994,667 54
= £.	*9,446,688*	*11,265,481*	*6,240,000*	*3,047,618*	*29,999,787*

Up to the end of October in the present year the Italian coinage amounted to 1,404,100 lire of gold, and 29,721,840 lire of silver; total, 31,125,140 lire.†

It is to be noticed that when the Monetary Law of 1862 was discussed, it was ascertained that there was 312,000,000 lire of ancient money coined by the former Italian Governments in conformity with the decimal system, and, therefore, not subject to the conversion ordained by that law. This sum of 312,000,000 was divided into 232,500,000 of gold, and 79,500,000 of 5-franc pieces. To this was added, in 1870, about 6,000,000 of gold, and about 500,000 of 5-franc pieces, which the Pontifical Government had coined after 1860, in conformity with the system of the Union, and which were, therefore, exempt from conversion.

Since 1862, to the present day, the work of withdrawing from circulation the money of the Italian Governments not in conformity with the new monetary law has been actively pursued. The old coins have been withdrawn which circulated in Lombardy, Venetia, Modena, Parma, &c., and they will soon be entirely repressed, as is shown by the gradual decrease of the sums withdrawn in the last few years—namely, 38,000,000 in 1871, 34,000,000 in 1872, 21,500,000 in 1873, 22,000,000 in 1874, 14,000,000 in 1875. The value of this old coin withdrawn up to the end of 1875 amounted to 543,500,000 lire, of which about 486,500,000 was silver money, or "*eroso-miste*," 28,500,000 gold money, and 28,500,000 copper money.

The money in circulation coined according to the present system—consisting of that emitted by the ancient Governments, and after 1860 by the Pontifical Government,

* "Legislazioni e Coniazioni Monetarie," by A. Romanelli. Rome, 1st December 1876.

† The total here given is less than the items by 800.

ITALY.

Government, and of that coined by the present Government from 1862 to the end of 1875—gives a total of 474,500,000 of gold money, 361,000,000 of silver (5-franc pieces), besides 156,000,000 of smaller silver money, and 76,000,000 of copper money. There can be no doubt, however, that the greater part of this money has been melted again. It is to be added that, from the effect of the forced currency, the greater part of the Italian coin, both gold and silver, which has ever existed, has emigrated from this country, and scattered itself principally through the other States of the Latin Union. It is impossible to compute the amount of money in the hands of private persons in Italy, but it cannot be sufficiently great as to affect the question.

In the Treasury at the end of last October the following amounts were held :—

	Lire.
Gold	16,533,100
Decimal silver	14,796,800
Non-decimal ditto	1,944,900
Gold and silver in the Treasury, committed to the National Bank	5,563,100
	38,837,900
And in copper	3,500,000

At the same time the 6 banks gave the following returns :—

	Lire.
Decimal gold	71,924,219
Silver (5-franc pieces)	46,503,946
Small silver money	26,091,001
Gold and silver, non-decimal or in bullion	1,110,239
	145,629,405

giving a total, with that in the Treasury, of about 188,000,000 of money, out of which (taking half the collective sums of gold and silver) the amount of silver can be approximately guessed as being between 92,000,000 and 93,000,000 lire, or between 3,500,000 *l* and 3,750,000 *l.* sterling.

In the enclosed treatise, from which most of these details have been taken, it is stated that the united total of gold and silver coined by the 4 States composing the Latin Union up to the end of the year 1875—Greece being therefore excluded (from the year 1795 in France, from 1862 in Italy, from 1832 in Belgium, and from 1850 in Switzerland)—amounts to 8,602,846,880 lire of gold, and 5,766,779,250 lire of silver, to which sums must be added the 238,000,000 of gold and the 80,000,000 of silver (pieces of 5-francs) coined by the ancient Italian States according to the decimal system, and therefore not demonetised by the present State, making in round numbers a complete total of 8,841,000,000 lire in gold, and 5,847,000,000 lire in silver.

The following Table gives, from 1862 to 1875 inclusive, the amount coined each year by the 4 States, together :—

YEARS.	GOLD.	SILVER. (5-Franc Pieces.)
	Lire.	*Lire.*
1862	242,850,750	1,070,080
1863	286,744,740	108,435
1864	286,016,365	762,775
1865	251,114,085	9,033,305
1866	379,648,205	12,869,225
1867	230,931,480	87,254,280
1868	374,519,605	132,014,762
1869	262,582,770	142,921,833
1870	120,314,260	136,718,005
1871	95,819,480	63,744,770
1872	66,100	46,226,115
1873	20,404,140	308,779,525
1874	91,166,120	139,974,260
1875	319,841,500	139,904,705
TOTAL, 14 Years, 1862 to 1875 — Lire	2,962,019,600	1,221,382,075
=£.	*118,480,784*	*48,855,283*

It seems more than probable that at the next Conference of the Latin Union the absolute suspension of the coining of silver (inclusive of that effected for the Governments) will be proposed, Switzerland being the most likely State to make the proposal. To this perhaps will be added another, that the legal currency of the coin should be limited, providing for the inevitable result of the withdrawal of all silver money which exceeds the demand. In the event of these proposals, the Italian interest would be not to wish for any *immediate* reforms which would conduce to the single gold standard, nor for delay until after the suppression of the forced currency, but rather for them to be effected simultaneously, and in harmony with the operations leading to this ultimate end.

Italy's objection against any immediate reforms for a single gold standard would be this. The greater part of Italian silver money, not only 5-franc pieces, but other smaller coin, has been replaced by paper money, and scattered in the other States of the Union. Therefore, when an immediate limitation of the forced currency of silver and the withdrawal of silver money exceeding the demand are agreed to, it is obvious that the other States of the Union would not wish, by reason of this overflow of Italian money, to be constrained to withdraw a greater quantity than their own, and to see in this way their losses increased. Also, Italy could no longer limit herself to the withdrawal of the excess of her silver money according to the presumable demand in the case of the circulation of coin being again re-established; but she would have to redeem almost all this money, submitting to a much more material loss, while her interest is to put into circulation only a part when the moment arrived to suppress the forced currency. The possibility of the introduction of counterfeit 5-franc pieces, which seems to be the great fear of the Union, would not be a sufficient reason for Italy to lay aside her interests, and submit to the losses which would be occasioned by any immediate measures. Nor would a delay in the reforms until after the forced currency is suppressed seem advantageous, as, among the greater dangers which might arise from the renewing of payments in coin, would be the demand of the holders of banknotes for change, when the banks could more easily defend their reserves by paying in silver instead of in gold. To avoid this danger, as well as all others which might result from the renewal of coin payments, steps must be taken beforehand for the efficacy of the operations, and an opportune moment must be chosen, instead of recourse being had to such artifices as would tend to oppose the change of banknotes. The example of Germany may be brought forward to show how a change in the monetary system may bring about grave results, and these results might be easily avoided if a country where paper money is in circulation should change its monetary system at the same time as it substitutes coin for the paper.

When Italy has in her power the means of initiating the redemption of her paper money, she ought above all to attempt to diminish the *mass*, and to promote in this way the cessation of the agio, by withdrawing no small quantity of the larger notes, because, if she began by the smaller, she would run the risk of the continuation of the agio not permitting coin to remain in circulation, and would produce the same want of the means of small exchange which was to be deplored in the first period of the forced currency. When a sufficient quantity of the larger notes is redeemed, and the agio is entirely done away with, it will then be the moment to redeem the smaller notes, and also to carry out the monetary reform, because the Italian silver money could then take the place of the paper redeemed, and there would be only that part to be withdrawn which would exceed the wants of the circulation of small coin.

This will be the attitude taken by Italy towards its allies, when they are inclined to introduce the reform before the above-mentioned contingencies are carried out; and the Union, as long as it exists, will be forced, however reluctantly, to agree to the wishes of Italy. The Convention of 1865 ceases to have force on the 1st of January 1880, if it should be denounced by any of the States. Therefore they may then injure Italy by denying all currency to her silver money; but since this money is and will remain in great quantity in their territory, until the smaller paper money is redeemed by her, by acting thus they would do greater injury to themselves.

The interests of Italy will therefore compel her to support any reform by which the Latin monetary system is based on the single gold standard; but it will be her duty to oppose anything that renders the carrying out of this more burdensome, and at the same time it depends exclusively on the skill of the

ITALY.

Government in choosing that moment for the carrying out of these measures which would be most favorable to the interests of Italy.

(signed) *W. M. Compton.*

Enclosure of Mr. *Compton*'s Memorandum.

REPORT by Acting Consul *Barff* on the Question of Silver Currency in the Consular District of Naples.

Naples, 27 September 1876.

THE silver coinage current in the southern provinces is limited to Sicilian dollars and the silver coinage of the Latin Union.

Sicilian dollars, which under the Bourbon dynasty formed the circulating medium, have been very much reduced in quantity by exportation and melting over at the States' mint into francs and 5-franc pieces. Their only use at present is in payment of custom-house import duties, which are levied in specie, and can be paid either in gold or silver at the option of the importer. The Sicilian dollars have a nominal value of 4 francs 25 centimes, and vary in value from one-half per cent. under the value of gold to par, according to the quantity available and the demand. After encashment they are resold against gold or paper currency by the custom-house authorities, and repurchased by other buyers for the same object of paying duties.

The silver coinage of the Latin Union being on a par with gold, is used principally in small payments as a substitute for gold.

There is no account kept of the exportation or importation of silver coinage, but the movement is very unimportant. The quantity of silver coinage in the city and in the Neapolitan provinces is now very insignificant, as the peasants have now become accustomed to the paper currency, and the merchants are not called upon, as hitherto, to remit silver to the provinces for the purchase of produce.

(signed) *P. G. Barff.*

GREECE.

GREECE.

Mr. *Stuart* to the Earl of *Derby*.

(Commercial, No. 53 of 1876.)

(Extract.)

Athens, 6 December 1876.

Dated 28th Nov 1876.

I HAVE the honour to enclose herewith a report, which has been drawn up by Mr. Consul Merlin, upon the Silver Currency of Greece, and upon the measures adopted by the Hellenic Government in consequence of the depreciation of silver.

As Mr. Merlin, besides being Her Majesty's Consul, holds the position of general manager of the Ionian Bank, the accuracy of his information respecting the currency may be relied upon.

(signed) *W. Stuart.*

Enclosure of Mr. *Stuart's* No. 53, Commercial.

REPORT on the Silver Currency of Greece.

The proportion of silver contained in the argentiferous lead, 10,000 tons of which is annually extracted from the ancient scoriæ at Sunium by the Laurium Company, being only about 1 per mille, and there being no gold mines in Greece,

GREECE.

Greece, this country may be considered almost unproductive, so far as the supply of the precious metals is concerned.

On the accession of King Otho to the throne of Greece, in 1833, a national currency was adopted on the basis of the double standard and the decimal system, the silver drachma being taken as the unit, the value of which was about $8\frac{1}{2}$ *d.* sterling.

The new coins, which, with the exception of the copper, were principally struck at Munich and Paris, were as follows, namely:—

Gold.—The double Otho, or 40-drachma piece.
„ The Otho, or 20-drachma piece.
Silver.—The 5-drachma piece.
„ The 1 „ „
„ The $\frac{1}{2}$ „ „
„ The $\frac{1}{4}$ „ „
Copper.—The 10-lepta piece.
„ The 5 „ „
„ The 2 „ „
„ The 1 „ „

For want of material, however, only about 40,000 *l.* worth of this money was coined during the whole of the reign of King Otho, the proportion struck in gold and silver being as follows:—

	£.
Gold Coin, consisting principally of 20-drachma pieces, to the value of about	4,000
Silver, consisting of 5-, 1-, $\frac{1}{2}$-, and $\frac{1}{4}$-drachma pieces, to the value of about	36,000
Making a Total of £.	40,000 sterling.

As this amount was totally insufficient for the requirements of trade and commerce, a Government monetary tariff was published in 1833, making almost all the gold and silver coins of Europe a legal tender in Greece, at a fixed rate, in drachmes and lepta, which was based on the intrinsic value of the various coins, according to an analysis made in Munich. When the Mexican and South American dollars began to supersede the Spanish pillar dollars in the Ionian Islands, they were likewise added to the coins contained in the Government tariff.

And, until the 1st (13th) August of the present year, the silver currency of Greece consisted almost entirely of Mexican and German dollars, with Swantzics and Greek copper for small coins.

The total amount of coin of all descriptions in circulation in Greece is not, however, large, and never probably exceeded 6,000,000 drachmes, or 214,286 *l.* sterling; the deficiency in metal being supplied by the notes of the National Bank of Greece, amounting to about 35,000,000 of drachmes (=1,250,000 *l.*), which constitute the real currency of this country, while those of the Ionian Bank, amounting to about 7,000,000 drachmes =250,000 *l.*, form the principal circulation in the Ionian Islands.

In order to put an end to the confusion in accounts occasioned by the payment of debts in the coins of five or six different nationalities, and convinced that it was practically impossible for a small and poor country like Greece to have a currency of its own, Greece joined the Latin Monetary League in 1868. But for many years the assimilation of the currency to that of those States was annually adjourned.

The National Bank, however, at once commenced preparing for the change, by calling in its old notes, which were in drachmes, and substituting a new issue in their stead, in new drachmes, or francs. The bonds of all the new Greek Government loans were also issued in francs, and a new copper coinage was struck in Paris, and the old one called in. But, owing to an error of judgment, the new copper 10-centime and other pieces were prematurely issued at the same value as the old lepta-pieces, whereas they should have passed current for 12 per cent. more; and this error has since proved a very serious obstacle to the assimilation of the copper coinage to the franc, which latter coin now passes for

GREECE.

112 centimes in the new copper currency instead of 100, as it would otherwise have done if the silver and copper coins had been issued simultaneously.

Matters continued in this anomalous condition till last year (1875), when the public began to take alarm at the continuous depreciation in the value of silver, as compared with that of gold, and the consequent rise in the premium of foreign bills of exchange and gold coin in general.

In consequence of this agitation, a Committee, consisting of the principal Athenian bankers and financiers, was appointed by the Government, and several meetings were held at the Treasury, under the presidency of the Minister of Finance, in the spring of 1875. The result of their deliberations was to advise the State to hasten as soon as possible the assimilation of the currency to the French standard, and for this purpose to obtain permission to strike a larger quantity of silver 5-franc pieces than the one million* which had been accorded to Greece on her signing the Convention, together with 9,000,000 francs in billon or small coin, which the Financial Committee considered insufficient for the requirements of Greece and the Ionian Islands.

* *i.e.*, 5,000,000 francs worth.

The Government likewise decided, on the recommendation of the Committee, to check the further importation of foreign silver coins by lowering the Government tariff for all silver money 3 per cent., with the exception of that of the States forming part of the Latin Monetary League.

On the meeting of the Chamber, however, in the autumn of 1875, the Bill proposing the assimilation of the currency to the franc on the 1st January 1876 was rejected, and the question was deferred *sine die*. In the meantime the Government, after great difficulty, had obtained the necessary permission to strike a further amount of 12,000,000 francs in 5-franc pieces, forming a total silver currency of 17,000,000 francs in 5-franc pieces, besides 9,000,000 francs in billon or small coin (consisting of 2-franc, 1-franc, ½-franc, ¼-franc, and 30-centime pieces in silver), making together a total of 26,000,000 silver francs, which is the whole amount of silver coin allowed to Greece by the Latin League to the 1st of January 1877.

Greece is, however, of course permitted to coin any amount of gold she thinks proper.

For some months, namely, till the spring of the present year (1876), the depreciation of 3 per cent. in the tariff value of foreign silver coins in Greece had the desired effect of preventing any larger importation of either German or Mexican dollars into this country.

But a considerable further decline having taken place in the value of silver, which fell rapidly from 54 *d.* to 47 *d.* per ounce, a fresh panic ensued; and the Greek Minister of Finance was obliged to have again recourse to a Committee of Bankers and Financiers, and also consulted the various Chambers of Commerce in Greece as to the measures proper to be taken under these circumstances.

The Government having been unanimously urged to lose no time in adopting the French monetary system, a Royal Ordinance* was published, dated the 29th March (10th April), by which it was decreed that after the 1st (13th) August 1876 no silver coins, excepting those of the States belonging to the Latin Monetary Confederation, would be received at the public treasuries and custom-houses of Greece; and, in order to prevent any importation of foreign silver coins on a large scale in the interval, an import duty of 10 per cent. was levied on all silver coin, excepting that of the nations belonging to the Latin Monetary League, up to the 1st (13th) August, when the new currency was to be introduced.

Contrary, however, to all precedent in other countries, the Greek Government took no steps for supplying the wants of the public or the banks by an issue of the new coin, the onus of doing which it threw entirely on the National and Ionian Banks, to which latter permission was reluctantly accorded to convert the specie it held into francs, by sending it to the Paris Mint, to be there coined into the new 5-franc pieces (Greek pattern), on condition that, if there was any profit on the transaction, it should be paid to the Greek Government, while the loss, if any, was to be borne by the bank.

With

* Printed on pp. 119, 120 of Appendix to Report from the Select Committee on Depreciation of Silver (C. 338 of 1876)

With these onerous conditions the banks, which held almost the whole of the specie in the country, were fain to comply, and on the 1st (13th) August last both the National and Ionian Banks commenced paying their notes and obligations in the new currency.

The following is a statement of the quantity of the new coinage struck at Paris by the banks, with the permission of the Greek Government, up to the present time :—

Amount Coined by the National Bank of Greece.

		Francs.
GOLD,	35 pieces of 100 francs - - - - -	3,500
„	161 „ 50 „ - - - - -	8,050
„	36,851 „ 20 „ - - - - -	737,020
„	18,927 „ 10 „ - - - - -	189,270
„	9,256 „ 5 „ - - - - -	46,280
	In GOLD - - -	984,020
SILVER,	1,839,000 pieces of 5 francs - - - -	9,195,000
„	Small coin (Billon), 886,850 pieces of 2 francs -	1,773,700
„	„ „ 4,531,358 „ 1 franc -	4,531,358
„	„ „ 4,500,633 „ ½ „ -	2,250,316·50
„	„ „ 2,223,127 „ 20 centimes -	444,625·40
	In SILVER - - -	18,194,999·90

Amount Coined by the Ionian Bank.

GOLD - - - - - - - - - -	Nil.
SILVER, 970,000 pieces of 5 francs - - - -	4,850,000

Total Amount Coined by both Banks.

GOLD - - - - - - - - - -	984,020
SILVER - - - - - - - - - -	23,044,999·90
Total GOLD and SILVER - - - *Francs*	24,029,019·90

Greece has thus availed herself of the permission to coin nearly the whole of the silver currency allowed her by the Latin Monetary League, with the exception of 699,000 pieces of 5 francs. But although this country has thus practically adopted the system of the Latin Monetary League, and only the new coin passes current, the old drachma is still retained by the Government and public in general as the money of account, and some time may probably yet elapse before this is changed.

The National and Ionian Banks, in order to maintain their note circulation, will naturally endeavour to keep a sufficient quantity of 5-franc pieces in their safes to meet any demand on them for specie, as, in a thinly populated and poor country like Greece, with a large circulation of banknotes, a gold currency can with difficulty be maintained by the banks.

Owing to specie payments being suspended in the United States of America, France, Italy, Austria, and Russia, in which countries small banknotes, with a forced currency, are made to supply the place of silver coin, coupled with the demonetisation of silver in Germany happening at a moment when the trade of China and the East Indies was paralysed, and the yield of the silver mines in Nevada, &c. unusually large, an unprecedented fall has taken place in the value of silver as compared with that of gold.

But it is to be feared any theory formed from these data, that the present low price of silver will continue to be maintained, or that the single standard should be therefore adopted by all nations, would probably prove ruinous and fallacious in the extreme, from the insufficiency of the supply of gold alone to meet the exigencies and requirements of the trade of the world.

C. L. W. Merlin.

British Consulate, The Piræus,
28 November 1876.

NETHERLANDS.

NETHERLANDS.

(Commercial, No. 62 of 1876.)

Sir *E. Harris* to the Earl of *Derby*.

(Extract.)

The Hague, 17 October 1876.

Enclosure, No. 1. I HAVE the honour to transmit herewith the translation of a Memorandum which has been courteously supplied to me, at my request, by the Netherlands Government, describing the course of events during the last couple of years with reference to the monetary question in this country, as well as the several steps taken by the Government in view of the difficult and threatening situation created by the existence, in the Netherlands and her Colonies, of an exclusive silver standard currency, in the face of a continuous fall in the value of bar silver, and the adoption of the gold standard in the neighbouring Empire of Germany; the culminating measure resolved on by the Netherlands Government in this state of things having been the presentation to the Second Chamber of the States-General, in the month of June last, of 2 Bills, having respectively for their object the substitution of the gold for the existing silver standard in the Netherlands, and the establishment of the double (or gold and silver standard) in the Dutch possessions in the East Indies.

Of those 2 Bills, as well as of the explanatory statement with which they were accompanied when laid before the Chamber, I had the honour to transmit translations to your Lordship in my Despatches, Nos. 55 and 64, of the 7th and 22nd of June last respectively.

Those Bills are still under consideration in the Committees of the Second Chamber to which they were referred, and they will not come on for discussion in the Chamber itself for some little time yet; but a decision on the important subject to which they relate must be arrived at before the 1st of January next, for (as I had the honour to report to your Lordship in my Despatch,* No. 34, Commercial, of the 12th of April last) the Law of the 1st of July 1875, which authorised the coinage of gold pieces, but left silver as the standard of the national currency, was passed by the States-General only as a temporary measure, and with the proviso that it should be revised before the close of the current year.

I have the honour further to enclose, as supplementary to the information contained in the Memorandum transmitted herewith, the following returns, all of which have been derived from official sources:—

Enclosure, No. 2. 1. Return of the total quantity of gold and silver imported into, and exported from, the Netherlands during each of the 6 years ended 31st December 1875.

Enclosure, No. 3. 2. Statement of the total quantity of coin and bullion held by the Bank of the Netherlands at the commencement of each month from May 1875 to May 1876.

Enclosure, No. 4. 3. Statement of the total quantity of gold and silver coined at the Netherlands Mint between the year 1840 and the end of May 1876.

E. A. J. Harris.

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* *See* page 128 of Appendix to Report from the Select Committee on Depreciation of Silver (C. 338 of 1876).

Enclosure 1 of Despatch from Sir *Edward Harris*, No. 62, Commercial, dated 17 October 1876.

Memorandum of Netherlands Finance Minister on Monetary Question.

(Translation.)

The Hague, 4 September 1876.

So long as the Netherlands, Germany, and the Scandinavian kingdoms had the exclusive silver standard in common, and the double standard was also retained by the Latin Monetary Union, we had not the smallest inducement to think of any change in the excellently devised monetary system established by the Act dated 26th November 1847.

An important change was, however, introduced into this position by the Act promulgated in December 1871 in the German Empire, by which it was ordered that a gold coinage should be struck, and the coinage of the larger silver money should be discontinued, and that the Government should be at liberty to withdraw the larger current silver money from circulation; and in the explanation appended to the Act, it was, at the same time, indicated that it was intended, at a subsequent period, to introduce the exclusive gold standard into Germany. And, besides, after the year 1870, France, and for a long period Italy (the two principal States of the Latin Monetary Union), had, to a great extent, replaced the metallic currency by the circulation of inconvertible paper-money.

The fear was not unreasonable that these measures might have an injurious influence on countries which retained the exclusive silver standard, and they, therefore, attracted a good deal of attention in the neighbouring States in which that system was adopted.

When the extensive coinage of gold money in Germany confirmed the anticipation that a step would soon be taken in that country in the direction of the exclusive gold standard, the expectation that France would soon restore the metallic currency was not realised, and in the northern kingdoms the idea of the exclusive gold standard gained ground more and more, the then-existing Government resolved to appoint a Government Commission to examine the subject. This was done on 30th October 1872.

Their Report, dated 28th December following, proposed, in view of the uncertainty which still existed in the above-named countries, that the Netherlands should adopt the gold standard provisionally, while retaining the silver standard, with the relative value, as between the two, of 15·5 to 1—power being reserved to the Government to restrict temporarily, or suspend altogether, the coining of one of the two kinds of metal. The Commission, at the same time, expressed the opinion that it was unnecessary to take any steps with respect to the currency of Netherlands India.

A Bill drawn up in this sense had been already presented to the King, when the Government learnt that a Bill had, meanwhile, been brought forward in the German Federal Council for the further regulation of the monetary system, tending to the adoption of the gold standard *exclusively*.

As the sphere in which the double standard obtained was much diminished by such measures, and the adoption of the *double* standard was at that moment, therefore, impossible, the question arose whether we should retain the *silver* or adopt the *gold* standard.

The question was too important to be settled without mature consideration. The Government deemed it safer, also, while waiting for a further expression of opinion from the above-named Government Commission, not to prejudge the question, and confined itself, at that time, to proposing a measure of precaution—namely, to empower the Executive to suspend the coinage of silver for private persons.

A Bill to this intent, by which the authorisation was granted till 1st November 1873 at the latest, was accepted by the Legislature, and passed into a law by the Act dated 21st May 1873, while as early as 27th May following the Executive made use of this authorisation, and pronounced a suspension till 1st August 1873.

In the meantime the Government Commission already mentioned, after having examined what had taken place in Germany connected with this subject, and more particularly the proposal to adopt in that country the exclusive gold

NETHERLANDS.

standard, had issued another Report, dated 26th June 1873, the tendency of which, as was indeed to be expected, was—as now, together with Germany, the Scandinavian kingdoms had definitely resolved on adopting the exclusive gold standard - to adopt that system in this country also. With respect to Netherlands India, on the other hand, they thought it desirable to retain the silver standard.

The Commission, however, recommended, at the same time, very *great* changes in the silver small coinage, and the substitution of bronze for copper money. A decision on that question, from the nature of the subject, could not be taken in time before the expiration of the above-mentioned date for the suspension of the coinage of silver money, namely, before 1st November 1873, which was ordered by the Royal Decree dated 19th July 1873.

While, therefore, the recommendations of the Government Commission were still under consideration, the Government made, as precautionary measures, the same proposals as had been already approved in May 1873, relating to the suspension of the authorisation to coin silver for private persons. The Head of the State made immediate use of the authorisation conferred by the Act of 26th October 1873, and the coinage was suspended, by decree dated 26th October, till 1st February 1874.

Meanwhile the Government had been engaged in considering the above-mentioned recommendations of the Commission—namely, for the introduction of the *exclusive gold standard* in this country, and the retention of the *silver* standard in Netherlands India.

The Government Bill, dated 28th October 1873, which was completely in accordance with the above, proposed that gold should be adopted as the exclusive standard, and that silver should be used for small change, while it proposed no alteration of the monetary system of Netherlands India.

The chief grounds on which this proposal for altering the monetary system rested were that silver would undergo not only a very considerable continuous depreciation, but would be subject also, in the long run, to greater fluctuations in value than formerly; and that, in consequence, our rates of exchange with countries in which gold is the basis of the monetary system would rise considerably, and undergo besides continual and important variations. After long discussions, however, the main principle of the Bill was rejected by the Second Chamber of the States-General in March 1874, and the Bill was consequently withdrawn by the Government.

After this expression of opinion on the part of the Second Chamber, the then-existing Government did not feel itself justified, on its side, in taking measures to continue the suspension of coining for private persons, which, in the meanwhile, by decree dated 15th January 1874, had been prolonged till 1st May, the longest limit appointed by the Act dated 26th October 1873).

The consequence of this was that the reopening of the Mint was eagerly turned to account (the price of silver, which on 1st May was still 59 pence, had fallen on 1st October following as low as 57⅝ *d.*).

The undersigned found this subject in this state at the period above named.

He was afraid that if the Mint remained open, and the then already very great depreciation of silver continued, that depreciation would extend, in a greater or lesser degree, to the currency; while, if ever the exclusive gold standard were adopted, the cost of such a measure, arising from the exchange of all the coined silver, would be very considerably augmented. On his proposal, therefore, a Bill, dated 7th October 1874, was presented to the Second Chamber of the States-General, having for its object to confer power on the Government to *suspend* or *restrict* the above-mentioned coining for private persons till 1st January 1876.

This Bill (the authorisation to restrict was omitted) passed into a law by an Act dated 3rd December 1874, with this alteration, that the term was shortened to 1st July 1875, as a stimulus to the Government to bring the subject again, as soon as possible, forward for discussion in the Chamber.

By a Royal decree, dated 11th December 1874, the authorisation to suspend was made use of till 1st April 1875, and by a Royal decree, dated 6th March 1875, until the above-named latest date, 1st July 1875.

The Government did not remain in the meantime inactive, and the trading community also began to urgently demand further provisions, inasmuch as, now neither gold nor silver could be coined, the rates of exchange were extremely uncertain,

uncertain, and had fallen at this time to an unprecedentedly low point (bills of exchange on London, at short dates, stood at 11·68 florins per 1 *l.*).

A Bill, dated 18th April 1875, was presented to the Second Chamber of the States-General, with the view, while retaining the silver standard, to adopt gold, *i.e.*, both the 10-guilder and the 5-guilder piece, as standard coin, a proviso being added that this Act should be revised before January 1877. The ratio of gold to silver was also accepted at 15·625 to 1.

This Bill was (except as regards the proposal to adopt the gold 5-guilder piece) passed into a law, dated 6th June 1875.

From the Despatch* of Sir Edward Harris, dated 12th April 1876, sent to the Earl of Derby, it appears that the English Government is aware of the passing of the Act last mentioned.

The history of the progress of affairs must, however, be carried on by recording the presenting, on 9th May and on 1st June respectively of the present year, of certain proposals for regulating as well the Netherlands as the Indian monetary system, and the preliminary report, dated 13th July, issued by the Second Chamber of the States-General.

A copy of all the documents referring to the subject is annexed, with the intention of placing it in the hands of the British Minister at the Hague.

The purport of these proposals is—

For the Netherlands.

The introduction of the exclusive gold standard, withdrawing or converting the larger silver coins into small money, replacing copper money by bronze, at the same time revising a number of administrative regulations with regard to the monetary system, one and all to come into force on 1st January 1877; further, to authorise the Minister of Finance to sell silver, and to act upon this authorisation at once.

For India.

The introduction of gold as standard money, besides the present silver standard coins, suspension in coining silver standard money, and authorising the Governor General, if necessary, to cause to be sold silver coins after withdrawing them from circulation.

The Second Chamber, &c.

(signed) *Van der Heim,*
Minister of Finance.

Enclosure 2 of Despatch from Sir *Edward Harris*, No. 62, Commercial, dated 17 October 1876.

RETURN of GOLD and SILVER BULLION and COIN Imported into and Exported from *Holland* during the Six Years from 1870 to 1875, inclusive.

1870.

IMPORTED.

	Value in Dutch Florins.†	*Fl.*	
Gold and Silver Bullion - - -	32,168,865	whereof - 26,621,328	from Great Britain.
		„ - 4,249,430	„ Belgium.
		„ - 1,295,927	„ Germany.
Gold and Silver Coin - - -	9,492,773	whereof - 7,593,700	„ Great Britain.
		„ - 1,744,285	„ Germany.
Total Imported in 1870 - *Fl.*	41,661,638, equal to 3,471,803 *l.* sterling.‡		

* No. 34, Commercial, printed on page 128 of the Appendix to Report from the Select Committee on Depreciation of Silver.

† In the Customs Returns, from which this statement is compiled, the value of gold bullion is computed at 1,200 florins per kilogram, that of the gold coin at 1,400 florins per kilogram; the silver bullion at 80 florins per kilogram, and the silver coin at 96 florins per kilogram.

‡ Calculated at the usual rate of 12 florins to the pound sterling.

NETHERLANDS.

EXPORTED.

		Fl.		Fl.
Gold and Silver Bullion		4,510,340	whereof	4,170,000 to Belgium.
			„	220,340 „ Germany.
			„	120,000 „ Great Britain.
Gold and Silver Coin		12,885,866	whereof	8,606,200 „ Java
			„	2,501,350 „ Belgium.
			„	1,748,676 „ Germany.
Total Exported in 1870	Fl.	17,396,206, equal to 1,449,684 *l.* sterling.		

1871.

IMPORTED.

		Fl.		Fl.
Gold and Silver Bullion		28,285,295	whereof	18,802,344 from Great Britain.
			„	8,353,756 „ Belgium.
			„	1,112,055 „ Germany.
Gold and Silver Coin		11,691,088	whereof	8,026,556 „ Belgium.
			„	2,801,517 „ Great Britain.
			„	858,923 „ Germany.
Total Imported in 1871	Fl.	39,976,383, equal to 3,331,383 *l.* sterling.		

EXPORTED.

		Fl.		Fl.
Gold and Silver Bullion		132,625	whereof	120,000 to Great Britain.
			„	12,225 „ Germany.
Gold and Silver Coin		6,818,090	whereof	6,724,800 „ Java.
Total Exported in 1871	Fl.	6,950,715, equal to 579,226 *l.* sterling.		

1872.

IMPORTED.

		Fl.		Fl.
Gold and Silver Bullion		5,032,443	whereof	2,726,400 from Great Britain.
			„	1,358,780 „ Germany.
			„	945,000 „ Belgium.
Gold and Silver Coin		11,102,276	whereof	6,989,945 „ Belgium.
			„	2,843,480 „ Great Britain.
			„	1,217,471 „ Germany.
Total Imported in 1872	Fl.	16,134,719, equal to 1,344,560 *l.* sterling.		

EXPORTED.

		Fl.		Fl.
Gold and Silver Bullion		4,626,560	whereof	3,384,960 to Great Britain.
			„	1,236,000 „ Belgium.
Gold and Silver Coin		14,966,780	whereof	5,679,180 „ Germany.
			„	5,403,480 „ Java.
			„	2,604,150 „ Belgium.
			„	1,279,970 „ Great Britain.
Total Exported in 1872	Fl.	19,593,340, equal to 1,632,778 *l.* sterling.		

1873.

IMPORTED.

		Fl.		*Fl.*	
Gold Bullion		920,465	whereof	579,600	from Great Britain.
			„	332,000	„ Belgium.
Gold Coin		5,077,821	whereof	2,117,800	„ Great Britain.
			„	1,829,611	„ Belgium.
			„	1,130,410	„ Germany.
Total Gold Imported in 1873	*Fl.*	5,998,286, equal to 499,857 *l.* sterling.			
Silver Bullion		808,884	whereof	804,280	from Great Britain.
Silver Coin		11,754,202	whereof	10,355,901	„ Germany.
			„	804,280	„ Great Britain.
			„	594,021	„ Belgium.
Total Silver Imported in 1873	*Fl.*	12,563,086, equal to 1,046,924 *l.* sterling.			

EXPORTED.

		Fl.	
Gold Bullion		None.	
Gold Coin		276,800	to Java.
Total Gold Exported in 1873	*Fl.*	276,800, equal to 23,067 *l.* sterling.	
Silver Bullion		134,850	to Belgium.
Silver Coin		15,226,500	whereof - 15,198,000 florins to Java.
Total Silver Exported in 1873	*Fl.*	15,361,350, equal to 1,280,112 *l.* sterling.	

1874.

IMPORTED.

		Fl.		*Fl.*	
Gold Bullion		557,500	whereof	438,000	from Great Britain.
			„	118,000	„ Belgium.
Gold Coin		5,485,267	whereof	4,067,600	„ Great Britain.
			„	1,134,752	„ Germany.
			„	282,915	„ Belgium.
Total Gold Imported in 1874	*Fl.*	6,042,767, equal to 503,564 *l.* sterling.			
Silver Bullion		6,232,843	whereof	2,852,300	from Great Britain.
			„	1,746,238	„ Germany.
			„	1,633,005	„ Belgium.
Silver Coin		7,851,010	whereof	6,226,818	„ Germany.
			„	887,322	„ Great Britain.
			„	735,862	„ Belgium.
Total Silver Imported in 1874	*Fl.*	14,083,853, equal to 1,173,654 *l.* sterling.			

NETHERLANDS.

EXPORTED.

Gold Bullion	*Fl.* None.	
Gold Coin	200	to Belgium.
Total Gold Exported in 1874 - *Fl.*	200, equal to 16¾ *l.* sterling.	
Silver Bullion	448,650	to Belgium.
Silver Coin	788,750	*Fl.* whereof - 571,750 to Belgium. „ - 217,000 „ Great Britain.
Total Silver Exported in 1874 - *Fl.*	1,237,400, equal to 103,117 *l.* sterling.	

1875.

IMPORTED.

Gold Bullion	*Fl.* 10,443,631	*Fl.* whereof - 8,703,695 from Great Britain. „ - 1,738,992 „ Belgium.
Gold Coin	14,171,650	whereof - 5,480,369 „ Germany. „ - 4,697,889 „ Belgium. „ - 3,993,392 „ Great Britain.
Total Gold Imported in 1875 - *Fl.*	24,615,281, equal to 2,051,273 *l.* sterling.	
Silver Bullion	436,246	whereof - 247,200 from Great Britain. „ - 103,300 „ Germany. „ - 83,972 „ Belgium.
Silver Coin	5,741,150	whereof - 2,387,550 „ Java. „ - 2,026,160 „ Great Britain. „ - 1,150,960 „ Germany. „ - 171,883 „ Belgium.
Total Silver Imported in 1875 - *Fl.*	6,177,396, equal to 514,783 *l.* sterling.	

EXPORTED.

Gold Bullion	*Fl.* None.	
Gold Coin	198,500	*Fl.* whereof - 194,000 to Java. „ - 3,000 „ Denmark.
Total Gold Exported in 1875 - *Fl.*	198,500, equal to 16,542 *l.* sterling.	
Silver Bullion	None.	
Silver Coin	2,654,665	whereof - 2,600,000 to Java. „ - 54,665 „ Belgium.
Total Silver Exported in 1875 - *Fl.*	2,654,665, equal to 221,222 *l.* sterling.	

RECAPITULATION.

IMPORTED.			EXPORTED.		
	Value in Sterling.			Value in Sterling.	
	£.	£.		£.	£.
1870. Gold and Silver - -	- -	3,471,803	- -	- -	1,449,684
1871. Ditto - -	- -	3,331,383	- -	- -	579,226
1872. Ditto - -	- -	1,344,560	- -	- -	1,632,778
1873. Gold - -	499,857	- -	- -	23,067	1,303,179
1873. Silver - -	1,046,924	1,546,781	- -	1,280,112	
1874. Gold - -	503,564	- -	- -	16¾	103,133¾
1874. Silver - -	1,173,654	1,677,218	- -	103,117	
1875. Gold - -	2,051,273	- -	- -	16,542	237,764
1875. Silver - -	514,783	2,566,056	- -	221,222	
Total Gold and Silver Imported in Six Years, from 1870 to 1875 inclusive -		13,937,801	Total Gold and Silver Exported in Six Years, from 1870 to 1875 inclusive -		5,305,764¾

Enclosure 3 of Despatch from Sir *Edward Harris* No. 62, Commercial, dated 17 October 1876.

AMOUNT of COIN and BULLION held by the Bank of the *Netherlands*, May 1875 to May 1876, inclusive.

DATE.	Coin.		Bullion.		TOTAL.	
1875:	*Fl.*	*ct.*	*Fl.*	*ct.*	*Fl.*	*ct.*
3 May - - - -	77,677,836	07	58,300,360	42	135,978,196	49
7 June - - - -	78,634,066	12½	58,390,360	42	137,024,426	54½
5 July - - - -	79,217,814	98½	65,629,392	47	144,847,207	45½
2 August - - - -	81,311,393	38	65,971,837	32½	147,283,230	70½
6 September - - -	86,042,244	93	70,584,728	80½	156,626,973	73½
4 October - - - -	91,020,587	98½	69,583,804	76½	160,604,392	75
1 November - - -	99,569,671	80½	60,560,316	12½	160,129,987	93
6 December - - -	106,530,820	61	51,592,512	59½	158,123,333	20½
1876:						
3 January - - - -	106,728,048	19½	51,565,537	31½	158,293,585	51
7 February - - - -	114,217,596	63½	42,605,719	81½	156,823,316	45
6 March - - - -	122,614,648	17½	34,307,480	71½	156,922,128	89
3 April - - - -	126,305,212	46½	31,764,300	77½	158,069,513	24
1 May - - - -	126,719,076	60	31,742,387	16½	158,461,463	76½

NETHERLANDS.

Enclosure 4 of Despatch from Sir *Edward Harris*, No. 62, Commercial, dated 17 October 1876.

GOLD.

RETURN of GOLD coined from the 1st of July 1875 (the day on which the law of the 6th of June 1875, respecting the introduction of gold coin, came into force) to the 31st of May 1876 (since when no coinage has taken place):—

		Fl.
Coined for account of the Bank of the Netherlands	-	37,771,620
Coined for acccount of private individuals - -	-	19,139,440
Total - - -	*Fl.*	56,911,060

SILVER.

A joint Return of Silver coined for Holland and Netherlands India, who have the same silver standard, from 1840 (the date when the present currency was introduced) up to and inclusive of 1873 - - - - - - - *Fl.* 429,240,938 50

In 1874 (since when the coinage of silver has been suspended) - - - - - - -		31,981,415 00
Total - - -	*Fl.*	461,222,353 50

Whereof the following sums were exported to Netherlands India up to the year 1873 inclusive - - - - - - - - - *Fl.* 289,488,538 50

In 1874 no export - - - - - - - -		— —
In 1875 - - - - - - - - -		4,000,000 00
Total - - -	*Fl.*	293,488,538 50

However, during the years 1875 and 1876, in consequence of a temporary rise in the exchange, several millions (the exact amount is not known, but is estimated at eight or nine millions) were sent back to Holland from Netherlands India on account of private individuals; on the other hand, recently (in August and September), a considerable exportation of silver from Holland to Netherlands India has taken place on account of private individuals (the amount of which is not known).

(Commercial, No. 68 of 1876.)

Sir *Edward Harris* to the Earl of *Derby*.

(Extract.)

The Hague, 4 November 1876.

No. 1.

No. 2.

I HAVE the honour to inclose herewith a translation of all the more important portions of the lengthy reply of the Netherlands Minister of Finance to the Preliminary Report of the Committees of the Second Chamber of the States-General on the Bill for the reorganisation of the monetary system of the Netherlands, and likewise a translation of the principal clauses of an amended Bill on that subject, which, in accordance with the recommendations of the Committee, has been submitted to them by the Minister.

The chief modifications made in the original project by the Bill now submitted are the following:—

The paragraph declaring gold to be the standard of the Netherlands currency is suppressed.

A paragraph is introduced by which the existing silver currency is maintained, whilst gold pieces of 10 and 5 florins each are to be coined, and are declared to be, concurrently with the silver coin, standard money of the realm.

The effect of this latter clause is, I should state, in effect to confirm the state of

of things at present existing in virtue of the provisional Monetary Bill passed by the States General in June 1875.

As a consequence of the foregoing provision, all the paragraphs of the original Bill which referred to the creation of a new silver coinage are suppressed in the amended Bill.

A clause is inserted in the amended Bill which suspends the further coinage of silver.

The clause in the original Bill for the demonetisation of the existing silver and copper coinage is replaced by a clause directing the demonetisation of the copper coinage only, for which latter, under the amended Bill as under the original, a bronze coinage is to be substituted.

In the amended Bill the clause is retained by which the Minister of Finance is authorised to order the melting down into bars and the sale of a portion of the existing silver coinage, and to purchase gold for the purposes of the gold coinage.

Reference is made in the enclosed extracts from the reply of the Minister of Finance to a suggestion thrown out in the Preliminary Report of the Committees of the Second Chamber respecting the negotiation of an international arrangement by which the relative value of gold and silver coin might be permanently established. But the Minister, whilst not altogether setting aside this suggestion, expresses but little hope of a practical result being attained by any attempt at a negotiation in the sense indicated.

(signed) *E. A. J. Harris.*

Enclosure 1 in Despatch from Sir *Edward Harris*, No. 68, Commercial, dated 4 November 1876.

(Translation.)

EXTRACTS from the Reply* of the Dutch Minister of Finance to the Preliminary Report of the Committees of the Second Chamber of the States General, on the Bills for the Reform of the Monetary System in the Netherlands.

* 6 October 1876.

THE reasons which weigh with many members for maintaining a waiting attitude with regard to the Netherlands monetary system, or, in other words, for making no change in the present position, do not appear to the undersigned very satisfactory.

It is said in the Preliminary Report: "An unfortunate moment appeared to be selected for altogether abandoning silver as standard money, now that the price of silver was lower than it, perhaps, ever would be." Would there, then, have been stronger reason for abandoning silver as the standard if the price had not fallen so low? Is it more suitable as a standard according as it diminishes in value?

A misconception appears to have arisen on this point, of which traces are to be found in other parts of the Report, and which it is therefore important to refer to at the outset. The moment selected might be unfavorable for the demonetisation and sale of the silver coinage, but cannot be an unfavorable one for coming to the decision that silver has become unsuitable as the money standard, and that it must therefore be abandoned. But what reason is there for inferring that the Government, in case the Bill which has been presented should be adopted, will bring a mass of silver into the market? Is it not expressly said, in Section 3 of the Explanatory Statement, "The sale of the superfluous silver will have to be effected only very slowly, for it is desirable, and it is also the aim of the Government, so long as the value of our currency maintains itself in a satisfactory state, to wait for higher prices than can at present be obtained, and, until then, to have recourse to the sale of the silver only to such an extent as experience teaches us to be necessary to guard against a depreciation of our currency?"

And was not the same meaning very plainly expressed in the opening sentences of the Explanatory Statement of the Bill, in which the Government asks for an amount to cover the eventual loss on that sale, which are as follows?—

"It was considered that it had by no means been shown that the fall in the

NETHERLANDS.

price of silver would be of an enduring character, especially as a check had arisen to the increase in the production of silver of which the diminution in value is partly the result, and this check appears in M. Cernuschi's calculations, according to which the production of silver all over the world, after having risen considerably from 1871 to 1874, again sensibly decreased in 1875."

The causes of the decline in the price of silver are to be ascribed, according to the Explanatory Statement of the Bill lately adopted in France, to the suspension or restriction in coining silver, and also, according to the Report of the English Parliamentary Commission, chiefly to the withdrawal from circulation and sale of silver in Germany, to the increased production of silver, especially in North America, and to the diminished remittances of silver to British India.

The English Commission is of the same opinion as the French Minister Say, in looking upon the first cause as temporary, and considers that it will, in the first instance, continue seriously to keep down the market. The observations of the Commission respecting the two other causes leave no doubt that those causes, though they may not be of a lasting nature, will yet operate for a very long period, and are, moreover, of overwhelming importance as regards the silver market of the future.

The production of silver, according to their Report, amounted, on an average, from 1852 to 1862, to eight or nine millions of pounds sterling, but it has since risen to almost the double of that amount.

There can, therefore, be no question as yet of a check to the progress of production.

According to the Report above mentioned, the remittances of silver from England to India, on the contrary, have, in consequence of the increased amounts which the Indian Government has annually to pay to the mother-country, decreased, during the last 4 years, by upwards of 13,000,000*l.* sterling annually.

Further, if we take into account (1) that Germany is continually bringing silver into the market; (2) that France and Belgium have, like ourselves, suspended the coinage of silver on private account, and that at the present moment silver (except as small money) can find an issue only in Asia, more particularly in British India, is not the depreciation of silver in every way a natural result? Is there, then, in the present situation, any ground for assuming that, as the members above mentioned imagine, we are on the eve of a turning-point in the depreciation of silver? Can we call that depreciation a panic?

The depreciation of silver began at the end of 1872, and has, therefore, lasted already about 4 years; it has lately taken continually increasing proportions, so that at one moment (15th July last) it amounted to 23 per cent., and now (6th October) it still amounts to 14½ per cent. The fluctuations in the price of silver showed a difference of 5 per cent. in one week. In view of these facts, can we be accused of over-haste if we, on such grounds, pronounce silver unsuitable as our money standard of the future? Nor, in the face of these facts, can an appeal, with good reason, be made to the history of our Currency Law of 1847. That appeal surely is founded on a mistake with regard to the facts of the case, which the undersigned deems it necessary to clear up, particularly as regards foreign countries.

"In 1847," says the Report, "there prevailed the same kind of panic with respect to gold. It was then supposed that a great depreciation of gold as compared with silver would ensue, and the silver standard was hurriedly introduced into this country."

The first discoveries of gold in California were made in 1849. It is evident, therefore, that there could be no question of a gold panic in 1847. It is only necessary to read the documents relating to our Act of 1847 in order to be convinced that no apprehension of the depreciation of gold, but simply objections to the *double* standard, and the notion, consequent on then-existing circumstances, that in the future silver offered better guarantees for fixity of value than gold, induced us to decide in that Act to adopt the exclusive silver standard.

The gold which was at that time in circulation in this country was not withdrawn from circulation till 1850, by virtue of the Act of 17th September 1849. The withdrawal from circulation was not, however, in any way the effect of a gold

gold panic. The first discoveries of gold in California had, no doubt, been already made; but the Government expressly stated, in its Explanatory Statement, that, at the time of bringing forward the Bill, no depreciation in gold had yet been remarked; it said explicitly "that it in no way agreed in the opinions of those who foresaw before long a general depreciation of gold as a result of the gold discoveries (in California)," but it added, "that it considered the subject, in the distant future, of too great importance to close its eyes with indifference to a danger which might, at some time, be threatening, and found in it an incentive not to stand still in the path on which it had entered (by the Act of 1847), but to carry out completely, and without hesitation, the monetary system which had been adopted (the exclusive silver standard)."

Can we reasonably infer that the Dutch East Indies will require no more silver in future, from the fact that in preceding years, and for a short time recently, they have remitted silver to the mother-country? If our rates of exchange with England rise, before long, so high that our gold can be profitably exported to that country, will that be a proof that in future we shall have no need of gold? If not, how can the assertion that the Dutch East Indies will still require a large amount of silver be refuted by the fact that they remitted silver a short time since?

In one of the sections (of the Second Chamber) in particular it was contended, from a more general point of view, that it was not an eligible moment for the Bill, as affecting the Netherlands, on the ground that it was possible that the great embarrassments which have arisen in other countries, as well as our own, from the present disturbance in the relative values of silver and gold, might induce various leading States, for example England and America, to adopt the system of the double standard, as it exists in the Latin Union, and also, at present, in this country.

The question put forward, "whether it be possible to arrive at an international regulation by which the embarrassments which have arisen from the disturbance of the long-existing relative values of the precious metals, not only at home but also in most other countries, could be disposed of in a satisfactory way, and if so whether such regulation would have a chance of being adopted by all civilised States," is not to be answered *à priori*, especially the latter portion of it.

A difference of opinion may exist with respect to the greater or lesser probability of success in bringing about such a regulation, supposing the attempt were made. The undersigned continues to believe the prospect of such an event to be very small. It must, however, be admitted that if it were brought about, complete in its character and with reasonable certainty that it would be permanent, not only would very essential difficulties be removed, but also a great service would be rendered to trade, industry, and credit all over the world.

For this reason, as well as for the reason that a large portion of the great expense connected with the withdrawal of our silver standard coins, both at home and in Netherlands India, might be avoided, the Government is not disinclined, while the question is openly discussed in the Chamber, to do what it can in order to promote the assembling of delegates from as many civilised States as possible in a Conference, which at first should be charged with the consideration of the means only by which the embarrassments arising from disturbance in the relative values of gold and silver may be removed in a way to satisfy all parties.

The Government is of opinion that since this Bill was brought forward another circumstance has occurred which pleads in favour of making such an attempt, namely, the increased movement in the United States of North America in favour of the silver standard. What effect this will ultimately have on the monetary system of that country cannot be known before the reassembling of Congress, and therefore probably not before 1877.

In the meantime the final regulation of our monetary system might be deferred, provided that measures were adopted for guarding against the dangers to which we stand exposed by maintaining our present position, and this might be done by authorising the Government not only to coin gold, but also by conceding to it the authority asked for to withdraw silver from circulation and to sell it, in such cases and to such an amount as may seem necessary, in order to counteract the depreciation of our currency, *i.e.*, the rise of our rates of exchange with other countries above the point which would allow of the exportation of our gold coinage.

NETHERLANDS.

In the present condition of things, there is a tolerable certainty that the rates of exchange cannot *fall* much below the point which allows of the importation of gold, but there is no guarantee whatever that those rates, if they should have unexpectedly a permanent tendency towards a *rise*, will be checked by the exportation of gold. Should this occur, we should not only be placed in the same difficulty, although in an opposite sense, against which provision is made by the Act of 6th June 1875, namely, that, through the uncertainty of the rates of exchange, all trade with foreign countries would be very difficult if not impossible, but at the same time, in consequence of the exportation of a part of the gold which had come into our possession, all that had hitherto been done towards the reform of our monetary system would be endangered.

That danger, as well as the uncertainty of the rates of exchange, would be removed, if the Government were empowered to sell and export silver, as soon as the state of the money market were such as to allow of the export of gold. The conferring of this power would be merely a measure of precaution, and would by no means prevent the permanent retention of the double standard, if afterwards an international agreement were to be brought about which made such retention possible.

No doubt, if use were really made of such authority, considerable loss on the sales of a quantity of silver would be sustained by the Exchequer, but such losses should not on any account outweigh the interests opposed to them.

As already remarked, the Government has no objection, on the conditions above specified, to defer for the present the definitive regulations of the monetary system of the Netherlands, while awaiting the result of the endeavours to obtain an international regulation in the sense indicated, as desired by most of the members of the Committees.

An international negotiation of this kind will, however, from the nature of the subject, occupy a comparatively long time. This time would, in the opinion of the Government, be very profitably employed, if, in the meantime, the plan proposed in the Bill for substituting bronze for our copper money were carried into effect.

The Government thinks it desirable also that the administrative regulations of the Bill be retained. As far as they are at variance with the regulations of the Act of 1847, they are founded on the newer principles of monetary legislation, and are an improvement on their predecessors, viz., among other alterations, the authorisation to exchange small money for standard coins at the Government offices, the obligation to retain in the Government offices all damaged or disfigured coins, the refusal to receive foreign coins at the Government offices &c., &c.

The principle of adopting the exclusive gold standard would then be the only thing that would have to be left out of the Bill, and the regulations in connexion with it affecting the changing and withdrawal from circulation of the silver standard coins, and the new silver small money, in place of which would have to be inserted regulations in accordance with the Act of 1875. On the other hand, it would require to be supplemented with a regulation by which the coining of silver standard money would remain suspended.

In this sense the original Bill has been amended.

Enclosure 2 in Despatch from Sir *Edward Harris*, No. 68, Commercial, dated 4 November 1876.

(Translation.)

Chief Provisions of an amended Bill for the Regulation of the Monetary System of the Netherlands.

The standard coins, besides the silver coins enumerated in Article 2 of the Act of 26th November 1847, consist of the following gold coins:—

The 10-florin piece.
The 5-florin piece.

The gold standard coins contain 6,048 ten-thousandth parts (0.6048) of a gramme of fine gold to the florin.

The

The standard of fineness of the gold coin is 0·900 with a margin of one five-thousandth part, as well above as below that standard.

The weight is:—
Of the 10-florin piece, 6·720 grammes.
Of the 5-florin piece, 3·360 grammes.

The margin in weight is:—
For the 10-florin piece, 2 thousandth parts,
For the 5-florin piece, 2 five-thousandth parts
of the weight, as well above as below the legal weight.

The copper coinage which, in accordance with the Acts of September 28th 1816 and November 26th 1847, is now in circulation, shall be replaced by a bronze coinage.

The bronze coins are:—
The 2½-cent piece.
The 1-cent piece.
The ½-cent piece.

The metal of the bronze coins is composed of 0·950 of copper, 0·040 of tin, and 0·010 of zinc, with such margin as for each of those metals shall hereafter be assigned by us.

The weight is:—
Of the 2½-cent piece, 4 grammes.
Of the 1-cent piece, 2·5 grammes.
Of the ½-cent piece, 1·25 grammes.

The margin of weight is, for each of these, 1 per cent.

The gold commercial coins consist of the golden ducat and the double ducat.

The standard of the gold commercial coins is 0·983 with a margin of one-thousandth, as well above as below that standard.

The weight is:—
Of the ducat, 3·494 grammes.
Of the double ducat, 6·988 grammes.

The margin in the weight is, for both pieces, two thousandths of the weight, as well above as below the legal weight.

Every person has the right to have gold standard pieces and commercial pieces coined at the Royal Mint, when no work on Government account prevents this being done.

Small money is coined exclusively on Government account.

The Master of the Mint is not bound to coin gold for private individuals in quantities of less than 100 kilogrammes in weight.

Our Minister of Finance is empowered to regulate, according to circumstances, the number of coins of each of the several kinds which shall be coined from the gold taken to the Mint for coinage into standard money.

The charge for coining to be paid by private individuals shall be determined by us, by a general regulation.

That charge shall not, however, be at a higher rate than
Five florins per kilogramme for 10-florin pieces, and for 5-florin pieces, if not asked for by the applicant, but delivered to him by virtue of the second paragraph of the preceding article; and
Six florins per kilogramme for 5-florin pieces, if asked for by the applicant.

No one is compelled to receive silver small money or bronze coins to a larger amount than—
Five florins in 25-cent, 10-cent, and 5-cent pieces; or
Twenty-five cents in 2½-cent, 1-cent, and ½-cent pieces.

Silver small money is taken to any amount in payment at the Public Departments.

Coins disfigured, clipped, or diminished in value, otherwise than by wear-and-tear, are not received at the Exchequer. No one is bound to take them.

NETHERLANDS.

Silver standard money shall no longer be coined until such be provided for by further legislation.

The copper coinage struck in accordance with the Acts of 28th September 1816, and of 26th November 1847, shall be withdrawn from circulation at such periods and in such manner as shall be determined by us, either at one time or by degrees, after an opportunity shall have been afforded the public, during at least a fortnight, for exchanging the same.

Until this withdrawal those coins shall continue to be a legal tender, as at present, under reserve of the conditions above set forth respecting the maximum of bronze money to be taken in payment.

Our Minister of Finance is empowered to melt down a portion of the current silver standard coins into bullion, and to sell that bullion, as well as to buy gold on Government account and coin it into standard money.

This Act shall come into operation on 1st January 1877. The last paragraph of the foregoing clause shall, however, come into force from the day of its promulgation, and the regulations respecting the bronze coinage shall not be applicable till 1st July 1877.

(No. 71, Commercial.)

Mr. *Fenton* to the Earl of *Derby*.

(Extract.)

The Hague, 25 November 1876.

THE amended Bill for the regulation of the monetary system of the Netherlands, the chief provisions of which were explained in Sir E. Harris' Despatch to your Lordship, No. 68, Commercial, of the 4th instant, was approved by the Second Chamber of the States General, in its sitting of yesterday, by a vote of 37 to 25.

In the course of the debate on the general principle of the Bill, the Minister of Finance declared distinctly in a speech (whereof I have the honour to enclose a summary), that, so far as concerned the provisions referring to the gold and silver coinage, the Bill must be considered as having only a provisional character, its sole definitive provision being that for the substitution of the bronze coinage for the copper coin now current. It was evident, his Excellency said, that it would be absolutely necessary, at no distant period, to come to a final decision as to the standard to be ultimately adopted by the Netherlands; and he gave it clearly to be understood that, in his opinion, that decision must be in favour of the gold standard, as proposed in the Bill originally laid before the Chamber by him.

During the debate on the details of the Bill, some slight modifications were introduced, the only one worth recording being the suppression of the paragraph which authorised the coinage of gold pieces of 5 florins. The amendment to this effect, though opposed by the Minister of Finance, was carried, on a division, by 34 votes to 25. The only description of gold piece to be coined under this Bill will consequently be that of 10 florins, as under the provisional Bill which was passed in the month of June of last year, and will remain in force until the new Bill becomes law.

After the vote on the Bill above referred to, the Bill regulating the monetary system in the Dutch East Indian Possessions, as described in Sir E. Harris' Despatch, No. 64, of 22nd June last, was at once brought on for consideration, and was carried, after a very short debate, by a vote of 59 to 1; though not until an amendment had been carried by 47 to 14 against the Government, to leave out the clause authorising the Governor General to demonetise and sell silver coin.

(signed) *H. P. Fenton.*

Enclosure of Mr. *Fenton's*, No. 71, Commercial, dated 25 November 1876.

SUMMARY of the Speech of the Minister of Finance on the Bill for the Regulation of the Monetary System of the Netherlands, in the Sitting of the Second Chamber on the 24th of November 1876.

THE Minister of Finance began by some general observations to the effect that it was necessary not to lose sight of what had in previous times been said and done with reference to this monetary question, nor the connexion that existed between what had occurred here and what had occurred abroad. After describing shortly the existing state of things with respect to it in this country, he said that he had listened with interest to the different views expressed in the course of the debate by the members of the Chamber on the currency question. Of course every member had a right to discuss the question as he thought proper; but he asked whether, in the interests of the subject itself, it were desirable, on each occasion when it came forward, to discuss over again points which had already been maturely discussed and decided on. He said that it was necessary above all to bear in mind that the Bill now before the Chamber was only a provisional measure and the unavoidable result of existing circumstances.

Regret had been expressed by one of the speakers in yesterday's debate that he (the Minister) had not adhered to his original proposition with reference to the adoption of the gold standard, and had given no sufficient reasons for abandoning that proposal. But he was of opinion that the reasons therefore had been fully developed in the written communications which had passed between the Chamber and himself on this subject. The majority of the members of the different committees had expressed the opinion that it was desirable before coming to any definitive conclusion to wait for the result of the deliberations of a proposed international conference, and he had consequently been guided by that expression of opinion. As regards that international conference, the Government doubted from the outset that it would lead to any practical result, and had therefore determined to confine themselves, for the present, to what is set forth in the Bill under discussion.

There was, he said, one additional argument in favour of this Bill which should be mentioned, viz., that in the year 1879, specie payments either in gold or silver must be resumed in the United States of America. It is therefore highly desirable that the question of a definitive standard for the Netherlands should be left open. A third reason in favour of the Bill is the very considerable difference in the value of silver at the present time as compared with what it was a few months ago. If this Bill were supposed to involve a complete change of system, that was a mistaken view. The Government is convinced that within a comparatively short period a decisive step must be taken with reference to the standard, and, in his opinion, there can be little doubt in which direction that step must be taken. The object of the present Bill is to defer the taking of that step, and to await the course of events.

As regards the details of the Bill, there was one to which he considered it necessary to refer, viz., the authorisation to be accorded to the Government to demonetise silver whenever they might consider it to be necessary. There was nothing new in this proposed authorisation. The most important financial associations of this country, amongst others the Bank of the Netherlands, had approved it, and had expressed the opinion that it would afford the best means of counteracting the rise in the exchange and the export of gold.

The Government considered this authorisation as necessary in order to make head against the difficulties which might arise out of the present undefined state of things, that is to say, the absence of any determined system. We have, he said, at the present time only what might be called an "*étalon boiteux*," and this is equivalent to no standard at all. If the authorisation be granted, the Government would have it in their power, in the event of a considerable augmentation in the price of silver (which is now 54 *d.* per ounce), to proceed to the sale of such quantity of silver as is to be allowed under the present law. His object, he said, was to avoid the difficulties of the present moment, and he thought that the partisans of the double standard, as well as those of the gold standard, could desire nothing more than that the large stock of silver which

NETHERLANDS.

we now have on hand should be reduced by sales whenever the price should be favorable.

As regards the interests of trade, he said that it was particularly in that sense that the authorisation was needful, in order that the Government should be able to protect the commercial community from the effects of an extreme rise in the rate of exchange. He stated that an account would be regularly published in the official Gazette of the silver demonetised and the price at which it had been sold. He might add, that the Bank of the Netherlands had offered no objections to the Bill under consideration. He ended by stating that the only provision of the Bill which had really a definitive character was that for the substitution of the bronze for a copper currency; all the other provisions must, as he had already stated, be considered as being provisional, and such as would not prejudice the future.

(Commercial, No. 76 of 1876.)

Mr. *Fenton* to the Earl of *Derby*.

(Extract.)

The Hague, 19 December 1876.

IN my Despatch, Commercial, No. 71, of the 25th ultimo, I had the honour to report to your Lordship that the two Bills for the regulation of the monetary system in the Netherlands and in the Dutch East Indian Possessions had passed the Second Chamber of the States General.

The first named of those two Bills came on for discussion yesterday in the First Chamber, and, after a prolonged debate during the day, followed by an adjourned debate in the evening which lasted to a late hour, the Bill was rejected by a majority of 16 to 11.

From a summary of the debate which has been published this morning, it appears that the Bill was opposed on three separate grounds, viz., by one group of members, because it did not maintain the sole silver standard; by another group, because it did not establish the sole gold standard; and by a third, because they deem fresh legislation on the monetary question inopportune at the present time, and that the proper course to adopt would be simply to prolong the provisional monetary law passed in the month of June 1875,* which, if not renewed, will expire at the end of the present year.

(signed) *H. P. Fenton.*

(Commercial, No. 80 of 1876.)

Mr. *Fenton* to the Earl of *Derby*.

(Extract.)

The Hague, 25 December 1876.

IN view of the impossibility of maturing any fresh legislation on this subject previous to the expiration, on the 31st instant, of the Provisional Monetary Law of 1875 now in force, this Government had no alternative but to propose to the Legislature simply to prolong the duration of that law until the 31st of December 1877, whereby time would be given to the Government to reconsider the whole question of the definitive regulation of the monetary system.

A short Bill to that effect was accordingly laid before the Second Chamber a few days ago, and having been approved at once by the Committee of the Chamber,

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* Sir E. Harris to the Earl of Derby, No. 53, 30th April 1875, and No. 75, 10th June 1875.

Chamber, was passed by the Chamber itself on the 23rd instant by a unanimous vote, after an amendment proposing to extend the duration of the Bill to the end of 1880, instead of 1877, had been rejected by 33 to 24 votes.

The sanction of this Bill by the First Chamber will be asked as soon as they meet next week, in order that it may be approved by the King and become law before the day on which the existing law will expire.

I should add that, in consequence of the rejection of the Monetary Bill for the Netherlands by the First Chamber, the Bill for the regulation of the monetary system in the Dutch East Indies, which had likewise received the sanction of the Second Chamber, will not be proceeded with.

(signed) *H. P. Fenton.*

(Commercial, No. 14, of 1877.)

Mr. *Fenton* to the Earl of *Derby*.

My Lord, The Hague, 10 February 1877.

In my Despatch of this series, No. 76, of the 19th of December last, I had the honour to report to your Lordship that the First Chamber of the States General had, at one of its last sittings previous to the adjournment for Christmas, rejected the Bill for the regulation of the monetary system of the Netherlands, which had been sent up approved from the Lower Chamber.

In consequence of this rejection the Bill regulating the monetary system in the Dutch East Indies (which had likewise been approved by the Second Chamber) could not be proceeded with, as two of its clauses, drawn in contemplation of the Monetary Bill for the Netherlands becoming law, contained a direct reference to certain clauses of the latter.

The Bill for Netherlands India was therefore withdrawn, with an understanding that it should be amended and again brought forward by the Government on the reassembling of the Second Chamber of the States General after the Christmas and New Year's holidays.

I may here mention (as reported to your Lordship in my Despatch, Commercial, No. 80, of the 25th of December last) that on the rejection, above referred to, of the Monetary Bill for Holland, this Government proposed to the Chambers the renewal, for a further twelvemonth, of the law passed in June 1875, and which would have expired on the 31st of December 1876, for the temporary settlement of the monetary question in respect of the kingdom itself, and that this proposal was at once agreed to by both Chambers, and became law on the 1st of January 1877, the Government giving the Chambers to understand that in the course of that further twelvemonth a fresh attempt would be made by the Government to bring to bear a law permanently settling the question.

The Second Chamber of the States having now resumed its sittings after the holidays, the Minister of Finance has reintroduced, according to his promise, the Monetary Bill for the Dutch East Indies, and I have the honour to inclose a translation thereof.

It is a reproduction (with only the necessary verbal alterations) of the old Bill in the form in which it was passed by the Second Chamber in November last, its principal feature being the establishment, in the Dutch East Indies, of the double (*i.e.*, the gold and silver) standard, in place of the existing sole silver standard.

I have, &c.
(signed) *H. P. Fenton.*

NETHERLANDS.

(Translation.)

AMENDED BILL for the Regulation of the Monetary System in the Dutch East Indies.

We, William III., by the grace of God, &c., &c., &c.

Whereas We have considered it necessary to further modify the law of 1st May 1854, for the regulation of the monetary system in Netherlands India, which was already modified by the Laws of 20th April 1855, 24th December 1857, 22nd June 1862, 26th December 1863, 15th September 1866, and 27th November 1873;

Therefore, after having consulted the Council of State, &c., &c., &c., We have seen fit to order, and We order as follows:

Article 1.

The 1st Article of the Law of 1st May 1854 is modified as follows:—

"The unit of the monetary system in Netherlands India is the florin, divided into 100 cents. The legal coins of the State in Netherlands India are gold and silver standard coins, silver and copper fractional coins, and gold commercial coins."

Article 2.

The 2nd Article of that law is modified as follows:—

"The gold standard coin is the 10-florin piece, as described in the Law of 6th June 1875.

"The silver standard coins are the following,—

The florin,
The rix-dollar, or piece of 2½ florins,
The ½-florin,

as they were defined by the Law of 26th November 1847."

Article 3.

The 5th Article of the Law of 1st May 1854, is modified as follows:—

"The commercial coins are,—

The gold ducat and double ducat, as defined by the Law of 26th November 1847."

Article 4.

The 12th Article of the Law of 1st May 1854 is modified as follows:—

"Foreign gold and silver coins, the current value of which shall have been fixed by the Governor General, shall be accepted at such public Treasury Offices as may be designated by him."

(Commercial, No. 15, of 1877.)

Mr. *Fenton* to the Earl of *Derby*.

My Lord, The Hague, 12 February 1877.

I HAVE the honour to inform your Lordship that the Netherlands Minister of Finance has laid before the Second Chamber of the States General a Bill providing for the substitution of a bronze coinage in place of the existing copper coinage of the Netherlands, and forbidding the circulation in this country of foreign coins of copper, bronze, or nickel.

The provisions of the Bill now presented correspond precisely with those set forth in the Articles having reference to a new bronze coinage which formed part of the Bill for the general regulation of the monetary system of the Netherlands (translation whereof was inclosed in Sir E. Harris' Despatch, Commercial, No.68, of the 4th of November last), which, as your Lordship is aware, was approved by the Second

Second Chamber of the States General in November last, but was subsequently rejected by the First Chamber.

I shall have the honour of forwarding a copy and translation of the text of the new Bill to your Lordship, if it should become law.

I have, &c.
(signed) *H. P. Fenton.*

The Earl of Derby,
&c., &c., &c.

(Commercial, No. 23, of 1877).

Mr. *Fenton* to the Earl of *Derby*.

My Lord, The Hague, 26 February 1877.

FROM a statement published by the Netherlands Minister of Finance in the "Official Gazette," it appears that the following coins were struck at the Netherlands Mint during the year 1876, viz.:—

For account of the State,—

1,000,000	silver coins	of	10 cents each.
200,000	ditto	of	5 cents each.
13,047,000	copper coins	of	1 cent each.
2,020,000	ditto	of	½ cent each.

For account of private individuals,—

1,581,106 gold coins of 10 florins each.
44,408 gold ducats.

The whole of the foregoing (exclusive of the gold ducats, which are not standard coins) represents a nominal value of 16,061,630 florins, equal to 1,338,469 *l.* sterling.

I have, &c.
(signed) *H. P. Fenton.*

GERMANY.

Enclosure in Lord *Odo Russell's* No. 52, Commercial, of 30th October 1876.

(Translation of an article in the "Hamburgische Börsen-Halle" of 6th October 1876.)

SURPLUS SILVER IN GERMANY.

THE question as to how much silver Germany will have at disposal as the result of the withdrawal of the coinage continues to occupy the serious attention of all persons interested in the subject. The estimates formed on this point have differed widely, but as detailed information has been furnished by a statement in the "Centralblatt for the German Empire" of 29th September 1876, showing the amount withdrawn from circulation by the Imperial Government up to the end of August, we will endeavour, from this and other sources, to place before our readers an estimate of the surplus stock of silver in Germany.

As the basis of our calculations, we shall avail ourselves of the statistics prepared by the Imperial Chancery, and forming No. 15 of the Parliamentary

GERMANY.

Papers of 1873. According to these returns, the coinage in circulation at the end of 1871 was estimated as follows:—

Thaler Currency.

Silber-Courantmünzen*	= *Thl.* 494,568,000	= *M.* 1,483,704,000
Silber-Scheidemünzen†	= „ 15,251,000	= „ 45,753,000
Total - -	*Thl.* 509,819,000	= *M.* 1,529,457,000

South German Gulden Currency.

Silber-Courantmünzen	= *Thl.* 68,267,000	= *M.* 204,801,000
Silber-Scheidemünzen	= „ 10,502,000	= „ 31,506,000
Total - -	*Thl.* 78,769,000	= *M.* 236,307,000

The local currency of the various smaller States in Germany we will pass over for the present.

The withdrawal of the whole of the gulden currency, which has been effected during the present year, has yielded *M.* 195,669,000, or 82 per cent. of the amount estimated as having been coined. A comparison of the various tables shows the remarkable result that a very much larger amount of the silver gulden currency has been collected than according to previous accounts had been coined. For while, as already remarked, the value of the smaller coinage had been estimated at *Thl.* 10,502,000, or *M.* 31,506,000, the kreuzer coins have alone yielded a sum of *M.* 39,581,000. The small coinage struck before 1837 must, therefore, have been exceedingly large.

Turning to the thaler currency, we find that the withdrawal of the $2\frac{1}{2}$, 2, 1, and $\frac{1}{2}$ groschen‡ coins, which have all been called in during the present year, has yielded *Thl.* 10,578,000, or *M.* 31,734,000, besides an amount of *Thl.* 1,158,000 in obsolete Hanoverian $2\frac{1}{2}$-groschen pieces, up to the end of August. When the receipts in September are added to these amounts, the total will show an excess above the estimate, but not so large as in the case of the gulden currency.

The "Courantmünzen" of the thaler currency are the 2 and 1 thaler pieces and the 10 and 5 groschen pieces, and it is from a calculation of the amount of these coins that an estimate can be formed of the quantity of silver that Germany will be able to bring to market. It will be remembered how diverse opinions have been as to the amount of these coins that had been melted down for private account. The Report of the English Parliamentary Committee on the Depreciation of Silver has shown that the loss from this cause is variously estimated at from one-third to two-thirds; or, in other words, that while some assumed that there was at the end of 1871 only about *M.* 495,000,000 in circulation (including the sums in the various Banks), others estimated the amount at *M.* 990,000,000. Had the first estimate been correct, the quantity of surplus silver would have been comparatively moderate, for the report of thaler currency withdrawn up to the end of August last amounted to nearly *M.* 317,000,000, which would leave not more than *M.* 178,000,000 in circulation.

A closer examination of this question leads, however, to the conclusion that the estimate of a loss of only one-third of the coinage through private melting-down is much nearer the truth. The Imperial Government ordered some time ago that the 2-thaler pieces received at the public offices should not be put in circulation again, but paid into the Imperial Treasury. In this way, without a formal withdrawal, an amount of *Thl.* 42,120,192 has been received. The 2-thaler pieces struck were,—

From 1838 to 1857 - - - -	*Thl.* 50,996,694
„ 1857 to 1871 - - - -	„ 13,977,694
Total - -	*Thl.* 64,974,388

It

* Lit "silver current coins," viz., the 2, 1, $\frac{1}{3}$, and $\frac{1}{6}$ thaler pieces.
† Lit. "silver small coins," viz., the $\frac{1}{2}$, $\frac{1}{3}$, $\frac{1}{5}$, and $\frac{1}{10}$ thaler pieces.
‡ 1 thaler = 30 groschen.

It thus appears that of this coinage, which being the largest is most available for melting, about 65 per cent. has been already withdrawn, and the proportion will in all probability increase rapidly when it has been called in by a formal order.

The total amount of the old German local currency, including a number of foreign "crown thalers," received by Government up to the end of August, was equal to *M.* 561,411,000, leaving the comparatively small amount of *M.* 14,283,000 to be yielded by other than the thaler and gulden currencies.

In completion of the statistical notices of the Mint operations, we append a statement of the application of the coinage withdrawn to the coinage of the new Imperial marks currency, as well as a statement of the imports of silver from Germany into England furnished in the Custom House Returns.

The value of the coins struck at the various Mints was as follows :—

Year 1873	*M.*	2,350,295·
„ 1874	„	36,331,621·40
„ 1875	„	114,558,994·60
To 23rd September 1876	„	147,912,426·20
Total	*M.*	312,153,337·20

It would, however, be erroneous merely to subtract this amount from that of the currency withdrawn from circulation in order to ascertain how much silver the Imperial Government has sold, or has at its disposal. It must be remembered that not 90 but 100 Imperial marks are coined from one pound of fine silver. On the other hand, it should be borne in mind that each 90,000 marks' worth of old silver coinage of the thaler and gulden currencies, instead of yielding 1,000 lbs. of fine silver, will be subject to a reduction of 1 or 2 per cent., if not more, for loss from wear. The *M.* 561,411,000 called in up to the end of August would, therefore, probably yield the following amount :— The coinage of 312,153,000 Imperial marks, struck up to the 23rd of September, would require, at 100 marks per lb., about 6,113,000 lbs. of fine silver, leaving a surplus of 3,122,000 lbs., or, in round numbers, about 3,000,000 lbs.

Up to the 14th of March last 1,260,000 lbs. of fine silver, in bars, was sold by the Imperial Government. If 200,000 to 250,000 lbs. be taken as the quantity sold since per month, that would give a total, up to the end of August, of 2,500,000 lbs., and would leave the surplus in the hands of the Government by no means so large as it has been supposed to be.

The registered import of silver into the United Kingdom from Germany is thus stated :—

	£.
Year 1873	424,762
„ 1874	2,351,968
„ 1875	1,152,523
To end of August 1876	2,686,271

The statistics confirm the reported large increase of the export of silver from Germany during the present year, which has not been lessened even by the fall in the value, and has brought Germany very much nearer the goal of the substitution of the silver thaler currency by a gold coinage.

After a consideration of the foregoing particulars respecting the original amount of the thaler currency, and the result of the withdrawal of coin up to the present time, it may, with tolerable accuracy, be assumed that an amount of more than 500 million marks is still in circulation in the form of thaler and 5 and 10 groschen pieces, which (apart from the Austrian thalers) may be expected soon to be withdrawn, while the coinage of the remainder of the intended amount of ten marks' worth of small coin per head of the population will absorb about 1,120,000 lbs. of fine silver.

Since the publication of the foregoing article, it has been reported that a proposal has been submitted to the Imperial Council to increase the amount of subsidiary coinage to *M.* 15 per head, the amount of *M.* 10, fixed by the law of 9th July 1873, having proved inadequate to the wants of the population. Should this amendment be adopted, the amount of surplus silver will be very considerably reduced.

GERMANY.

(Commercial, No. 58.)

Lord *Odo Russell* to the Earl of *Derby*.

My Lord, Berlin, 1 November 1876.

I AM informed that so strong is the feeling in the Reichsrath against the measure, that the Imperial Government have decided not to bring before it the resolution passed by the Bundesrath to increase the coinage of silver from 10 marks to 15 marks per head of the population, an operation which would have absorbed silver to the amount of about 250 millions of marks. This sum will consequently be still eventually thrown upon the market.

I have, &c.
(signed) *Odo Russell.*

Enclosure in Lord *Odo Russell's* No. 70, Commercial, of 15th November 1876.

Mr. *Ward* to Lord *Odo Russell.*

(Extract.)

British Consulate, Bremen (and Bremerhaven),
5 November 1876.

The operations for the demonetisation of the old German silver currencies, the supply and the coining of the requisite new stock of silver for the use of the inhabitants of my consular district, viz., the Free City of Bremen, the Grand Duchy of Oldenburg, and parts of the Prussian province of Hanover, though to a certain extent put into execution by the Government and local authorities of the several States mentioned, are, since introduction of the Imperial Laws establishing the new German gold currency, regulated entirely by the German Federal Authorities at Berlin.

* * * * * *

The aggregate value of all silver coins of all of the different States of Germany brought into circulation previous to the year 1871 is officially estimated to have amounted to about 88,235,294 *l.* sterling.* Of this amount, it is estimated that one-third has, in course of time, been melted down, either for technical purposes, or converted into bar silver for the use of commerce, so that the actual amount remaining in circulation in 1871 is calculated to have reached the value of 58,823,530 *l.* sterling.

The value of the old silver coins withdrawn from circulation since that year until the end of September 1876, for account of the German Empire, distributed amongst the several States of Germany which coined silver, is stated to have been respectively as follows :—

Silver coins of—	Value in Sterling £.
The "Thaler" currency	19,052,690
The South-German "Florin" currency	9,591,638
Crown Thalers	390,870
"Convention Coins" of the 20-Florin currency	93,618
Old Saxon (Electoral and Royal)	2,620
Schleswig-Holstein	79,306
Hanover (former kingdom of)	79
Mecklenburg	10,040
Hamburg	86,599
Lübeck	37,024
Totals £.	29,344,484

Deducting

* The rate of exchange is, in this and all the following sums, calculated at 2,040 marks per 100 *l.* sterling.

	£.
Deducting this latter sum of 29,344,484 *l.* from the above-mentioned sum of 58,823,530 *l.*, it will appear that the value of the old silver coins still in circulation on 1st October 1876 was - - - - - - - - -	29,479,046
To this amount, however, should be added the value of the Austrian Thalers redeemable by the German Empire, viz. - - - - - - - - - -	2,941,176
Which thus gives the total sum of - - - - £.	32,420,222

	£.
The aggregate amount of silver to be coined for circulation in Germany is, according to the existing Federal regulations, fixed at the rate of 10 marks (9 *s.* 10 *d.* sterling) per head of the population of the Empire, and taking the latter to be 43,000,000, represents the sum of 430,000,000 of marks, or - - - - -	21,078,431
Of this amount, there have been coined, until 28th October 1876 - - - - - - - - - -	16,624,311
Thus leaving yet to be coined - - - - - £.	4,454,120

It will accordingly appear that (providing the present rate of 10 marks per head of the population be adhered to) the value of the aggregate quantity of silver at the disposal of the German Government for sale amounts altogether to 27,966,102 *l.* sterling. An official statement of the quantity hitherto sold has not been made public; but by competent authorities it is estimated that up to the end of May last, the sales reached the value of about 7,843,137 *l.* sterling, so that, presuming this estimate to be correct, there are (since the beginning of June last) 20,122,965 *l.* worth of silver disposable for sale in the hands of the Government at present.

During the last few months, the opinion expressed already by several members at the time of the debate on the Coinage Laws in the German Parliament has been gaining ground amongst commercial, financial, and other classes in this country, viz., that the rate of 10 marks per inhabitant above referred to must be considered as inadequate for meeting the requirements of the public, and that it has been proposed on many sides to raise the existing rate to at least 12½ marks, so as to provide a more considerable amount of silver coins than will be supplied by the present arrangement. The German Federal Authorities, however, have, it appears, after some hesitation, decided to make no such change, at present at least, but it is here regarded as not improbable that such a step will have to be taken, sooner or later. Whenever the same does take place, its effects will, of course, not fail to make themselves felt (in a greater or less degree, according to the rate of increase) upon the price of silver in all markets of the world. For Germany itself such a measure, presuming the present low price of silver should continue, would be attended with considerable pecuniary advantage, for, apart from the question as to whether it would really confer a benefit upon the public by meeting a widely-expressed want, it is evident (according to my humble opinion) that, by an increase of the amount of silver destined for circulation, the quantity left, under unfavorable market quotations, in the hands of the German Government would be diminished, whilst at the same time the Government would be able to convert a further portion of its stock of silver into coin at a comparatively high rate of issue.

(signed) *William Ward.*

GERMANY.

(No. 6, Commercial.)

Mr. *Petre* to the Earl of *Derby*.

(Extract.)

Stuttgart, 25 September 1876.

I HAVE inquired of Count Uxkull whether any such information, specially applicable to Wurtemburg, is to be obtained, and, if so, whether the Wurtemburg Government could supply me with it. Count Uxkull replied that the local Governments and Legislatures of Germany had ceased, individually, to have anything to do with the currency question, and that the coinage operations of the Mint at Stuttgart were carried on, and the stock of silver was held, exclusively on account of the Central Government. All the facts and statistics bearing upon the subject were in possession of the Imperial Government, and he assured me that there was no special information to be got here in respect to the currency question which was not included in the official returns published at Berlin. Count Uxkull, at the same time, expressed to me his conviction that the demonetisation of the thaler currency would be a very slow and gradual process.

The whole of the silver coinage appertaining to the gulden currency has, for more than a year, been withdrawn from circulation, and apparently without any, even temporary, inconvenience resulting from the change of currency. Thalers are used very extensively in the ordinary daily transactions of the public, in place of the banknotes of small amount withdrawn from circulation. The amount of subsidiary currency seems to be sufficient, but not more than sufficient, for the present wants of the public, and any general use of gold coin for small payments is, for the present at least, I think exceedingly improbable.

(signed) *George Petre.*

(No. 4, Commercial.)

Mr. *Jerningham* to the Earl of *Derby*

(Extract.)

Darmstadt, 14 October 1876.

THE German Empire having introduced a uniform monetary system throughout its dependencies has reserved to the capital the privilege of regulating and influencing the currency.

The Grand Ducal Mints at Carlsruhe and Darmstadt operate only to the extent of what the Berlin Mint permits, and the latter determines the necessary measures for the withdrawal of the old currency or the coinage of new.

Both these petty sovereignties are unable, therefore, to claim more than a correct effigy of their ephemeral rulers on the currency which they are allowed to issue.

No silver is produced in either Grand Duchy, and hence the Government supply is not always able to meet the requirements of the industrial banks.

It thus follows that these banks are often obliged to obtain their supply elsewhere, and a correct supervision of Government over their requirements thus becomes impossible.

From these remarks, it will be seen that the depreciation of silver in either Grand Duchy must depend on the present and future currency laws of the Empire, and not on the special measures taken in each Grand Duchy to prevent abuses against the Imperial laws.

(signed) *Hubert E. H. Jerningham.*

DENMARK.

(No. 34, Commercial.)

Sir *Charles Wyke* to the Earl of *Derby.*

(Extract.)

Copenhagen, 10 October 1876.

THERE has been no *demonetisation*—in the strict meaning of the term—in Denmark.

In accordance with the provisions of the Mint Act of the 23rd of May 1873, the old silver currency ceased to become legal tender on and after the 1st instant,* the same being substituted by gold.

In this conversion, the relative value of gold to silver is taken as 15·675 to 1, the loss, if any, being of a fractional character.

The silver thus withdrawn from circulation has, I understand, been sold to England.

(signed) *Charles Lennox Wyke.*

SWEDEN.

Enclosure of Mr. *Erskine's* No. 46, Commercial, of 3rd November 1876.

REPORT by Consul *Segrave* on the Production and Distribution of Silver in Sweden.

(Extract.)

British Consulate, Stockholm, 2 November 1876.

Production.

THE three mines within this consular district, namely, Sala, Falun, and Lofa, produced in 1875 about 17,880 oz.

Distribution.

Was employed entirely in the country. The Sala mine produced about 9,960 oz., the whole of which they are bound to deliver to the National Bank.

Exportation.

Bullion, about 42 oz.
Coin to the value of 7,984 *l.*

Importation.

Bullion, about 3,240 oz.
Coin to the value of 58,095 *l.*
The bullion is imported almost exclusively from England.

Coinage.

The silver coinage now current in Sweden was commenced in March 1874, and produced, up to July 1876,—

6,041,659 one krona pieces.
1,908,354 $\frac{1}{2}$ „ „
5,355,674 $\frac{1}{4}$ „ „
6,192,729 $\frac{1}{10}$ „ „

or to the total value of about 497,467 *l.*

The silver for this coinage has been obtained almost exclusively from the National Bank, in the shape of ingots and old coin.

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* *i. e.* 1 May 1873. *See* page 129 of the Appendix to Report from the Select Committee on Depreciation of Silver.

SWEDEN.

Enclosure of Consul *Segrave's* No. 1, Commercial, of 12th January 1877.

NOTE by Consul *W. F. Segrave* on the Price of Silver in Sweden.

British Consulate, Stockholm,
11 January 1877.

IN Sweden there has never existed any market, properly so called, for the precious metals.

Foreign coins have been changed by the National Bank, or by moneychangers, at prices depending upon their respective values; but the whole business has been mainly one of coin-changing on a small scale, and no official quotations have ever appeared.

While silver was the monetary standard of the country, the National Bank used to supply its wants from Hamburg at a fixed price.

About 1860, however, the bank turned its attention to the London market, where the fluctuating price of silver furnished an opportunity for getting that metal cheaper than in Hamburg,

There was besides another reason for giving the preference to the London market, viz., the greater nicety of the assays, it being soon discovered that the difference in the fineness of the bars when re-assayed at the Royal Mint of Sweden was not worth mentioning, while bars from Hamburg generally turned out one to two thousandth parts lower than given in the accompanying certificates, sometimes even as much as four thousandth parts.

Occasionally, when exchanges were very favorable, even private persons imported silver, but always with the view of selling it to the Riksbank, which was bound to receive it according to the weight and fineness of the Royal Mint certificates, with a deduction of $\frac{3}{4}$ per cent. for cost of coinage, which deduction, however, was often remitted, to the advantage of the vendor, as the bank had no absolute need to coin its whole stock of bullion.

The small quantities of silver required by silversmiths were procured by melting down old pieces, or else taken from the Riksbank.

When, in May 1873, the gold standard was passed by the Rigsdag, the Riksbank had to look out for means of disposing of its superfluous stock of silver, beyond what was required for the new fractional coinage, and a small reserve for meeting the possible demands of holders of notes payable in silver. Of course there was a strong presumption against such demands being made on a very extensive scale, as such would lead to the manifest loss of the holders; besides, with the rapid pace at which notes of the older kind payable in silver were daily exchanged against new ones payable in gold, it was evident that within a limited period notes on silver could hardly be held to any considerable amount.

The surplus silver was partly disposed of in 1874-75, especially when, after a fall in the price of silver in the London market towards the end of 1873, prices in the early part of 1874 recovered to about 59 *d.*

During the present year the Riksbank has disposed of the greater part of the remaining surplus at prices between 53 *d.* and 54 *d.* per ounce, being in such operations entirely guided by the London market.

It will thus be seen that no open or independent market for the precious metals has ever existed in Sweden, that the prices have not been regulated by the laws of demand and supply, and that the amounts imported have been determined almost entirely by the wants of the bank for coining purposes or the augmentation of its metallic reserve.

The price of gold while the monetary standard of the country was silver, or of silver after that standard had been altered to gold, has merely been the reflex of the prices quoted on the great markets of Europe.

Sweden, therefore, can furnish no direct or independent facts concerning the question of the depreciation of silver relatively to gold.

NORWAY.

Mr. *Jones* to Mr. *Erskine.*

(Extract.)

British Consulate General, Christiania,
28 November 1876.

THE exceptionally favorable circumstances under which Norway effected its change of standard lessens materially the value of the precedent to any State endeavouring at the present time to avoid the loss attending the depreciation of silver.

Previous to the Law of the 4th of June 1873, the monetary system of Norway was based on a silver standard only, and pieces were struck of the value of 1 and ½ specie dollar, 9½ specie dollars containing 1 Cologne mark of fine silver.

By the said law it was enacted that gold should be substituted for silver as the sole standard of currency, and that from the beginning of the following year the Bank of Norway should exchange its notes for gold, and silver be used for fractional coinage solely.

At the end of the year 1872 the Bank of Norway held silver to the value of 6,750,000 specie dollars (=1,500,000 *l.*), and gold to the amount of 722,000 specie dollars (=160,000 *l.*), the money in actual circulation being represented almost entirely by banknotes.

In consequence of the law, the Bank at once commenced disposing of its surplus stock of silver in order to purchase gold, and had reduced it at the end of the year to 1,535,000 specie dollars (=341,000 *l.*), holding gold at the same time to the value of 7,058,000 specie dollars (=1,568,000 *l.*). The gradual diminution during the following years of the remaining stock of silver can be seen from the following Table :—

STOCK of SILVER in the Bank of Norway at the following Terms :—

		Specie Dollars.
1872.	December	6,750,000
1873.	June	6,284,306
„	November	2,209,515
„	December	1,619,779
1874.	June	921,949
„	December	916,270
1875.	June	147,382
„	October	90,189
1876.	June	52,555
„	September	49,041

Silver has thus been disposed of to the value of about 1,450,000 *l*, the greater part of which was sold in London during 1874 at a price varying between 59 *d.* and 59¼ *d.* Another portion was exchanged in Denmark against gold, and the remainder was accepted and exchanged against reichsmarks by the Bank of Hamburg, with which the Bank of Norway keeps an open account.

It is calculated that at least 4,820,000 silver kroner (=Sp. d. 1,205,000 *l.*) must be coined to meet the public requirements. Of this sum, silver pieces to the value of Sp. d. 455,500 have been struck up to the present date, for which have been used partly the old silver coinage, and partly the produce of the silver mines at Kongsberg. The amount still required will, it is calculated, be supplied by the old coinage still in circulation. As it will be necessary, however, to issue the new currency quicker than the old can be withdrawn, the required quantity of silver will, in the meanwhile, be supplied by the Kongsberg mines.

The facility with which the demonetisation of silver was effected here is due to the causes already mentioned, the small amount in actual circulation, and the comparatively large proportion held by the National Bank, of which a con-

NORWAY.

siderable part consisted of money formerly coined in Denmark, and which this country (occupied likewise in demonetising its silver) desired to withdraw as speedily as possible from circulation, and willingly consented to receive against gold at the relative proportion of 1 : 15·68.

According to the 15th paragraph of the Act of 17th April 1875, the old coinage still in circulation is to be withdrawn before the expiration of the year 1881, except the pieces representing 12 and 3 skillings (silver), for which the year 1884 is assigned as the term of withdrawal. As yet no order has been issued to call in the old coinage in accordance with the above provision, but as the new currency has been already issued, the old pieces when paid into the public treasuries will be retained and used for the new coinage to the amount of Sp. d. 117,000.

Norway possesses two silver mines. That of Kongsberg (the property of, and worked by, the State) produces annually about 5,000 kilogrammes of fine silver; that of Vinoren yields about 200 kilogrammes of fine silver annually.

I inclose copies of the following documents bearing on the question of the reformed currency:

1. Convention between Sweden and Denmark respecting the adoption of a common currency, concluded 27th May 1873, with the Treaty dated 16th October 1875, by which Norway accedes to this Convention.

2. Law of 27th April 1875, on the subject of the new monetary system

(signed) *Henry M. Jones*,
Consul General.

PORTUGAL.

PORTUGAL.

(Commercial, No. 2.)

Mr. *Crawfurd* to the Earl of *Derby*.

(Extract.)

Her Majesty's Consulate, Oporto,
28 December 1876.

THERE are but few phenomena in the development of the system of Portuguese currency which have any material bearing on the problems involved in the recent fluctuations of the silver market.

Gold is the standard in Portugal, silver subsidiary, and banknotes represent and are redeemable in gold, and in gold alone. The system is decimal, and the unit of value is the rei, an imaginary coin, which at one time was an actual tangible piece of money, but has been in the course of generations so depreciated by successive tamperings with its integrity, that its present value is infinitesimal. The smallest copper coin of the realm, in value less than one farthing, is now represented by five of these nominal reis.

The currency laws of Portugal were, happily for the country, made and fixed at so late a date as 1854, when the soundness of successive Legislative Currency Acts in Great Britain had had full time to be established and exhibited for the benefit of all imitators and copyists.

By a law published on 2nd August 1854, the legal tender in Portugal of the ancient gold coins in circulation is continued. The *peça de ouro* (gold piece) is defined as a coin representing 8,000 reis, and is to be legal tender while it weighs 14·188 grammes, and contains 916 parts of fine gold per 1,000; and the *meia peça* (half-piece) is to represent 4,000 reis, and to weigh and contain half the weight and half the fine gold of the *peça*.

A new

A new gold coinage is by this law to be minted, consisting of—

Coroas de ouro (gold crowns), weighing 17·735 grammes, containing 916⅔ parts of fine gold in the 1,000, and worth 10,000 reis.

Meia coroas, weighing 8·868 grammes, containing 916⅔ parts of fine gold per 1,000, and worth 5,000 reis.

Quintas, weighing 3·547 grammes, containing 916⅔ parts of fine gold per 1,000, and worth 2,000 reis.

Decimas, weighing 1·774, containing 916⅔ parts of fine gold per 1,000, and worth 1,000 reis.

English sovereigns and half-sovereigns are also made legal tender at the rate of 4,500 reis and 2,250 reis respectively; the first to weigh 7·981 grammes, and the latter 3·990 grammes, and both to contain 916⅔ parts of fine gold per 1,000.

Gold may be coined at the Government Mint by any Bank Company or private individual on payment of 1,000 reis per each kilogramme of gold coin minted.

The new silver coins are to be the—

Cinco Tostões (the 5-testoon piece), weighing 12·5 grammes, containing 916⅔ parts of pure silver per 1,000, and worth 500 reis.

Dois Tostões (2-testoon piece), weighing 5 grammes, containing 916⅔ parts of pure silver per 1,000, and worth 200 reis.

Um Tostão (1-testoon piece), weighing 2·5 grammes, containing 916⅔ parts of pure silver per 1,000, and worth 100 reis.

Five thousand reis is the limit of the amount payable in silver in discharge of any single debt, and this limitation must be observed, even though the words "payable in gold or silver" be inserted in the contract.

The privilege of coining silver is exclusively retained in the hands of Government.

The privilege of issuing banknotes was originally confined to the Bank of Portugal and the Banco Commercial do Porto. It is still confined in Lisbon to the Bank of Portugal, but the greater commercial activity of what is virtually the second capital of the kingdom has made it seem necessary to extend the privilege to no fewer than seven banks in Oporto.

All these banks in Lisbon and Oporto have the privilege of issuing notes to the extent of three-fourths of their paid-up capital, with the proviso that they keep on hand an amount in gold or silver equal to one-third of the notes issued.

It is not very much to be wondered at that a currency system is thoroughly successful which borrows not only its leading principles from our own successful one, but the very mintage of our Government establishment to form the far largest part of its gold circulation. The number of English gold coins in circulation (sovereigns and half-sovereigns) is about 200 to every Portuguese gold piece.

The new Portuguese gold coinage being in perfect harmony with the sovereign in assay, and in nominal value relative to weight, and silver being subsidiary to gold, and bearing, in the Portuguese system, the ratio to gold of 14·0962 to 1, it is evident that any disturbing effect upon commerce of an appreciation or depreciation in silver would be unfelt in Portugal, as it has been felt in countries possessing a silver currency or a double currency.

Portugal has, fortunately in the interests of those who desire to get a just view of the working of her currency system, been recently visited by a severe and very distressing financial crisis. It may be interesting to observe how, under the above-mentioned conditions, the country has met and how passed through its difficulties.

Those who believe that the recent excessive depreciation of silver in the markets of the world was due not to any real overabundance of silver, and diminution in the employment of it, but to a vague apprehension that both these causes of depreciation existed to quite unappreciated degrees, and also

PORTUGAL.

that it was in great part due to an actual scarcity of gold * in the channels of commerce, have reason to consider their hypotheses supported by what has occurred in this country.

During the early part of the summer of 1876, the stock of gold began to diminish in the banks of Portugal, of which there are undoubtedly many more than the extension of Portuguese commerce warrants, and this might or might not be simply the result of the bad credit of these establishments. Whatever cause gave rise to it, the exchanges with foreign countries, which are not, as a rule, marked by great fluctuations, began to rise slightly. It began to be difficult to get bills on foreign countries cashed at any price, and severe commercial as well as financial disaster was apprehended.

Under these circumstances the Government adopted two measures of relief, neither of which, it may safely be affirmed, could be contemplated with any feeling short of strong reprobation by those who are well imbued with what generally pass as sound financial principles.

First, by an Order in Council, they announced a two months' prolongation of the date of payment of all bills of exchange, thus creating a two months' jubilee for debtors, and seeking to relieve the monetary pressure by a virtual tax upon creditors.

Secondly, the Portuguese Government imported from London some 2,000,000*l.* in sovereigns and half-sovereigns, at its own risk and cost, thereby mulcting the Portuguese taxpayer to support the credit of the commercial classes.

These two expedients served their purpose perfectly. The suspension of payments suspended also the fear of general insolvency, which had hung like a Damocles' sword over the community, and the injury that was being inflicted by mere panic was immediately allayed. The gold importation was an alleviative measure, which could only have been adopted by a country part of whose currency is coined in a foreign mint. For the slow process of coining the money required to refill the vacuum of gold coin, the Portuguese can adopt the cheaper and quicker process of importation. It is obvious, therefore, that, so far as Portugal is concerned, the employment by the country of our gold currency is a happy and profitable device. Only the patriotic pride of the Portuguese might be expected to be revolted by having the image and superscription of a foreign monarch on the gold on their counters and in their purses; but I have not observed that this is the case.

Again, the use of our mintage might be supposed, at first sight, to be an offence against the comity of nations, if it was not almost certain that every extension of the area of a nation's currency was a distinct benefit to that nation, and, as the transactions of commerce are daily becoming more international, the fluctuations in the British gold market must be distinctly lessened by every such extension, whereby there are, so to say, by so much the more channels and backwaters in which the waves of expansion and contraction have room to move and disperse harmlessly.

The adoption of these two expedients to meet a crisis was perhaps successful, because its employers had comprehended truer and more profound financial principles than have been commonly accepted in commercial circles of normal intelligence, or (more probably) their success in arresting financial complications was due to no superior wisdom, but solely to the tonic effect upon the public constitution of strong and rather unscrupulous measures, as ignorant patients are said to recover better under the effect of medicines which may not be otherwise suitable, if only they are disagreeable enough. A Government which could fly in the face of all accepted doctrine, with such heroic remedies as I have described, might have seemed to possess a "power to save" effective against any possible derangement of the money market.

To return to the general working of the Portuguese currency system, with its borrowed gold coinage and its well-adjusted silver currency, I would observe that the test of such working is to be sought in its effect upon the foreign exchanges of the country.

I apprehend

* I observe that the scarcity of gold was suggested in the late Minute of the Indian Government (Notification of 22nd September 1876, Accounts, No. 3,044) as one among several possible causes of the depreciation in silver. Since then, the connexion between the practical withdrawal by the German Government of 60,000,000*l.*, the general standstill in the gold supplies, the assumption of gold standards by several States, on the one hand, and, as its consequence, the lowered purchasing power of silver on the other, has been more strongly insisted upon.

PORTUGAL.

I apprehend that I should not now be called upon to furnish this report but for the recent violent fall, and rise and fall again, of the value of the silver rupee, as compared with the English sovereign; and it may be useful to set in contrast the quiet behaviour of the Portuguese exchanges, during a period of severe pressure, with those of India, whose excessive fluctuations during the last year it is not for me to dwell upon.

The following table was drawn up for me at a leading bank of this city, and I can answer for its trustworthiness. It represents the average rate of exchange ruling during each month of the past year for bills at six months upon London, calculated in pence or fractions of a penny per 1,000 reis:—

Average Rate of Exchange during the Year 1876.

	d.		*d.*
January	53 3/4	July	53
February	53 1/2	August	54
March	53	September	53 1/2
April	53	October	53 5/8
May	53 3/4	November	53 1/4
June	53 1/8	December	53 1/8

(signed) *Oswald Crawfurd.*

RUSSIA.

RUSSIA.

Enclosure of Mr. *Stanley's* No. 50, Commercial.

Vice-Consul *R. C. Webster* to Consul-General *G. E. Stanley.*

(Extract.)

British Vice-Consulate, Kherson,
18/30 September 1876.

THE precious metals in circulation in Russia in the early part of 1851 were estimated in the "Petersburg Gazette" (October 12th 1852) at,—

		£.
136,000,000 roubles in silver, at the then rate of exchange of 3 *s.* 2·40 *d.* per rouble	=	21,760,000
190,000,000 roubles in gold	=	30,400,000
326,000,000 roubles	=	£. 52,160,000

The present amount of silver in circulation, including the alloyed small change (*billon*), in 10-, 15-, and 20-copeck pieces, may be estimated at 150,000,000 roubles, or say, at the exchange of 7·50, 20,000,000 *l.*

The Siberian mines yield about 550,000 ounces of silver annually, of which one-third is coined at the mints in St. Petersburg and Ekaterinenburg, and the balance is worked up into plate, jewelry, and Circassian ornaments.

Some years ago Russia imported large quantities of silver, purchased in Hamburg and London, and her first lot of alloyed small change, which contained only about 50 per cent. of silver, was coined at Strasburg in or about 1860. At the present moment, however, her imports of bullion, as the following table shows, are inconsiderable, and any import of silver may be reckoned as counterbalanced by that which goes over the Siberian frontier to China.

Imports of Bullion (Gold and Silver Coin and Ingots) into Russia in 1874, 1875, and 1876.

	Roubles.	£.
1874	7,337,691, at 7·50	= 978,359
1875	3,642,619 „	= 485,683
1876, to 9/21 September	2,582,830 „	= 344,377

RUSSIA.

Exports of Bullion (Gold and Silver Coins and Ingots) from Russia in 1874, 1875, and 1876.

	Roubles.	£.
1874 - - - -	- 10,841,223, at 7·50 -	= 1,445,590
1875 - - - -	- 14,678,240 „ -	= 1,957,099
1876, to 9/21 September	- 79,978,702 „ -	= 10,663,827

Consequently, Russia has imported bullion in 1876 to 9/21 September, –

Roubles 4,754,860, or, at 7·50, 633,982 *l.* less than 1874; and
Roubles 1,059,789, or, at 7·50, 141,305 *l.* less than in 1875.

And has exported,—

Roubles 69,136,779, or, at 7·50, 9,216,237 *l.* more than 1874; and
Roubles 65,300,462, or, at 7·50, 8,706,728 *l.* more than 1875.

1,000 standard silver roubles weigh* 1 pood 10 lbs 60 zolotnicks = (at 36 English lbs. per pood) 45 lbs. 9 oz. avoirdupois, = (at 14 oz. 11 dwts. 15¹ grs. troy per lb. avoirdupois) 664 oz. 8 dwts. $2\frac{21}{72}$ grs. troy; consequently, 1 silver rouble weighs 4 zolotnicks $82\frac{14}{25}$ doli = 13 dwts. 6,915 grs. troy, of which $83\frac{1}{4}$ parts are pure silver, and $12\frac{3}{4}$ parts alloy, the Russian standard per pure silver being 96.

As, however, the pood is said to weigh a little over 36 lbs. English, a silver rouble may weigh from half a grain to a grain more than the English weight indicated.

The importation of Russian silver coins of lower standard (billon 10, 15, and 20-copeck pieces) is prohibited.

The value of the rupee was formerly 1 *s.* 11 *d.* The Calcutta quotations this year have been: 22nd June, 1 *s.* $7\frac{7}{8}$ *d.*; 11th July, 1 *s.* $6\frac{1}{2}$ *d.* I am therefore justified in saying that a rupee is worth about one-sixth less than formerly, and the same remark may be applied to the Russian silver rouble.

In 1856 the silver rouble was worth 3 *s.* 2·40 *d.*, or at the rate of *R. S.* 6·25 for 1 *l.* sterling.

I now consider a sovereign to be worth - - - -	*R. S.*	7	50
From which if we deduct one-sixth for depreciation -	„	1	25
There remains - - - -	„	6	25

the original value of the £. in 1856; therefore one-sixth depreciation in the value of silver represents a rise in the price of gold, if paid for in silver, of one-fifth, or 20 per cent.

Example.

In 1856, 1 *l.* sterling - - - - - - - =	*R. S.*	6	25
Plus one-fifth, or 20 per cent., for depreciation of silver - - - - - - - - -	„	1	25
In 1876, 1 *l.* sterling - - - - - - - =	„	7	50
Plus 2 per cent. agio, as practically there are no silver roubles in circulation - - - -	„	–	15
Present rate of exchange per £. sterling on London - - - - - - - -	*R.*	7	65 paper.

(I may here mention that the basis of all trade with England consists of bills in pounds sterling on London at three months' date.)

To

* 1 Russian pood = 40 Russian pounds; 1 pound = 96 zolotnicks; 1 zolotnick = 6 doli.

To prove my hypothesis, I offer another illustration :—

The intrinsic value of the gold half-imperial was fixed in standard silver roubles at - - -	*R. S.*	5	15
To which now add one-fifth, or 20 per cent., for depreciation of silver - - - - - -	„	1	03
Its present worth, in my opinion, in silver roubles	„	6	18
Plus 2 per cent. agio as for the £. sterling -	„	0	12
Present exchange quotations of half-imperials at St. Petersburg - - - - - - -	*R.*	6	30 paper.

I am assured that, for silver roubles, I should be able to obtain only about 2 per cent. agio; but as there is no demand for them, at least in this part of the country, everybody who has a few of these coins keeps them locked up.

The legal tender of Russia is now the *paper silver rouble* in 1-, 3-, 5-, 10-, 25-, 50-, and 100-rouble notes, of which there were in circulation on the 26th July/7th ultimo,—

	R.	*R.*
		729,908,498
Covered by gold to the amount of -	138,954,350	
Silver - - - - - - -	28,157,783	
		167,112,133
The balance - - -	*Rs.* 562,796,365, at 7·65,	

= 73,568,152 *l.*, represents the amount the Russian Government has in circulation, in paper notes *uncovered* by bullion.

My authority for the number of paper silver roubles in circulation is a statement published by the Imperial Bank on the 26th July/7th August, and the particulars of the coin and bullion imported into and exported from Russia, during the last 3 years, I found in the "Petersburg Exchange News" of 10th/22nd instant.

In conclusion, I do not think Russia is absorbing any silver from abroad at the present moment. The exact amount of the imports and exports of that metal may be easily obtained from the Chief of the Customs, through Her Britannic Majesty's Consul at St. Petersburg.

(signed) *R. C. Webster.*

REPORT by Mr. *Doria*, enclosed in Lord *A. Loftus*' No. 81, Commercial.

St. Petersburg, 12 December 1876.

THE figures on the accompanying sheet represent in roubles the amount of silver imported to and exported from Russia during the last 5 years (1871 to 1875).

The quantity imported, it may be observed, is considerably in excess of the quantity exported.

During this period just mentioned the largest amount of silver produced from mines in Russia was 952 pouds of 40 Russian lbs.* to the Russian poud, in the year 1871, equivalent in value to 875,220 roubles, about 107,154 *l.*

The minimum production was in the year 1874, and only amounted to 708 pouds (= 644,280 roubles, or 80,535 *l.*).

The quantity of silver employed in the mint for coinage during the last 4 years has, with little variation, maintained the same average amount of absorption; which may be stated slightly under 3,000,000 roubles value per annum (= 375,000 *l.*).

In

* 36 lbs. avoirdupois = 1 Russian poud.

RUSSIA.

In the year 1871, however, there was an increase of the quantity absorbed for coinage of more than 500,000 roubles, since which date the variation in the amount coined has been very inconsiderable.

By comparing the quantity of silver imported in 1873, which represents the maximum imported since 1871, after deduction made of the quantity exported in the same year, with the quantity absorbed by the mint, it is found that there remains a surplus amount of silver of nearly 15,000,000 roubles value.

I have not been able at present to ascertain what quantity of silver is made use of in various articles of silver manufacture, although this information has been promised to me. There is a very considerable quantity annually absorbed in Russia, particularly at Moscow, in the manufacture of various descriptions of silver ornaments and plate.

W. Doria.

STATISTICS regarding SILVER in RUSSIA, 1871 to 1875.

Years.	Imports.	Exports.	Production.		Coinage.	
	Value.	Value.	Weight.	Value.	Weight.	Value.
	Roubles.	*Roubles.*	*Pouds.*	*Roubles.*	*Pouds.*	*Roubles.*
1871 - - - - -	1,076,518	813,698	952	857,220	3,905	3,553,550
1872 - - - - -	4,928,478	1,256,642	925	841,750	3,048	2,773,680
1873 - - - - -	18,052,091	355,046	857	779,870	3,275	2,980,250
1874 - - - - -	10,077,492	441,838	708	644,280	3,150	2,866,500
1875 - - - - -	4,720,095	459,106	811	738,010	3,219	2,929,290
Total for Five Years, 1871 to 1875 - - - -	38,854,674	3,326,330	4,253	3,861,130	16,597	15,103,270

The values are calculated as follows:
Imports and exports of silver coin; at the nominal value.
Imports of bar silver; at the rate of 1,000 roubles per poud.
Exports of bar silver; in conformity with the declarations of the exporters.
Production and coinage; at the rate of 22 roubles 75 copecks the pound (910 roubles the poud), since 22 roubles 75 copecks contain 1 pound of fine silver.

Enclosure of Lord *A. Loftus'* No. 23, Consular.

Mr. *Barrow* to Lord *A. Loftus.*

(Extract.)

British Consulate, Kertch,
10 October 1876.

THERE is no silver at Kertch; nor have I ever seen a single piece during 10 years, beyond the small coins of 20, 15, and 10 kopecks, which, in reality, are no silver at all, or, at any rate, contain a very small portion of that metal. They are termed silver, but the name is *lucus a non lucendo.* Gold coin is equally rare.

(signed) *Peter Barrow.*

(Commercial, No. 13.)

Mr. *Carruthers* to the Earl of *Derby*.

(Extract.)

Her Britannic Majesty's Consulate,
Taganrog, 25 September 1876.

IN this portion of the Russian dominions the currency consists entirely of paper, with the exception of copper coin to a limited extent, and the fractional parts of one rouble in silver pieces of 20, 15, and 10 copecks respectively, say about the value of 6 *d.*, 4 *d.*, and 3 *d.* sterling each.

Importation of silver at this place is either altogether nil, or of very insignificant amount.

I have no means of ascertaining the probable absorption of silver in Russia.

(signed) *J. F. Carruthers.*

UNITED STATES.

Enclosure of Sir *E. Thornton's* No. 50, Commercial.

Mr. *Plunkett* to Sir *E. Thornton.*

Sir, Washington, 17 December 1876.

WITH reference to the Earl of Derby's Circular Despatch of the 2nd September last, of the Commercial Series, instructing you to furnish him with any further particulars that can be procured respecting the yield of the silver mines, and respecting the production and movement of silver in the United States, I have the honour to submit to you a brief summary of the information on this point which has reached Her Majesty's Legation since the date of your last Report to the Foreign Office on the 2nd of October last.

Reports from Her Majesty's Consuls.

In compliance with instructions from London, Her Majesty's Consul General in New York and Her Majesty's Consuls at San Francisco, Galveston, Portland, Charleston, and Philadelphia have reported to you on this matter; but, except from New York and San Francisco, nothing of importance has been communicated. The Consuls at the other four ports have not been able to learn in their districts any particulars which would be of special interest in this inquiry.

Returns from New York.

Her Majesty's Consul General at New York has furnished two returns, which are hereto annexed:—

1st. A table of the imports, exports, and re-exports of silver from the port of New York during the last 20 years.

From this table, it would appear that the exportation of silver was greater in 1873 than in any other year before or since. This fact has been already noticed in the Report of the Select Committee on Depreciation of Silver, and is by them attributed to the coining operations of the United States Government necessitated by the substitution of silver coin for the paper fractional currency.

2nd. A table of the deposits and coinage of silver at the Mints and Assay Offices of the United States for the year ended 30th June 1875.

This part of the subject will be referred to later on.

Report of the Master of the Mint.

The best source of information which Her Majesty's Legation can at present get access to is the last report of Dr. Linderman, the Director of the United States Mints.

Three printed copies of this report are hereto annexed, and I have the honour to summarise a portion of its contents, for your information:— 3.

Amount of Silver produced.—Dr. Linderman reviews the operations of his department for the fiscal year which ended 30th June last, and states that, from the most authentic sources of information, it has been calculated that the domestic production of silver in the United States for the year was $38,500,000 (7,700,000 *l.*).

At p. 138 of the Blue Book (Report on the Depreciation of Silver), the total

UNITED STATES.

domestic production of silver for 1874 and for 1875 is set down at $32,000,000 (6,400,000 *l.*) for each of those years. It would therefore appear that the production for the last fiscal year is the largest ever yet obtained in the United States, although it falls short by $1,500,000 (300,000 *l.*) of what it was estimated by Dr. Linderman as likely to amount to (Blue Book, p. 133).

Amount of Silver on hand.—The following returns, which are compiled from Dr. Linderman's figures, show the total amount of silver coin and bullion calculated to be on hand in the United States on the 30th of June last:—

	$	£.
Balance of Silver on hand, 30 June 1875	12,000,000	2,400,000
Importations during year	7,942,000	1,588,400
Product of American mines	38,500,000	7,700,000
TOTAL	$ 58,442,000	£. 11,688,400
From which deduct—		
Exportations, $25,329,000 (5,065,800 *l.*)	28,329,000	5,665,800
Employed in manufactures, $3,000,000 (600,000 *l.*)		
Balance on hand, 30 June 1876	$ 30,113,000	£. 6,022,600

Comparison with previous Year.—This table shows an increase of $ 18,113,000 (3,622,600 *l.*) in the amount of silver held in the United States over what it was twelve months previously.

In the returns laid before the Committee of the House of Commons the silver employed in manufactures in the United States, in the year ending 30 June 1875, was estimated at $ 6,000,000 (1,200,000 *l.*), an amount which the Committee commented upon as being out of proportion to the quantities of silver held for similar purposes in other countries. Dr. Linderman, it will be noticed, now estimates this class of silver at only $ 3,000,000 (600,000 *l.*).

Imports and Exports of Silver.—The full returns of the importation and exportation of silver during the last fiscal year are given at page 40 of the Report.

The chief points are as follows:—

	$		£.	s.
Exports—Bullion (domestic)	15,240,344	=	3,048,068	16
„ Coin (domestic)	5,366,590	=	1,073,318	–
„ Bullion (foreign)	15,995	=	3,199	–
„ Coin (foreign)	4,706,323	=	941,264	12
	$ 25,329,252	=	£. 5,065,850	8

	$		£.	s.
Imports—Bullion	1,056,949	=	211,389	16
„ Coin	6,885,795	=	1,377,159	–
	$ 7,942,744	=	£. 1,588,548	16

Excess of exportation over importation of silver for year ended 30 June 1876, $ 17,386,508 = 3,477,301 *l.* 12 *s.*

For the year ended 30 June 1875 the exports and imports of silver were—

	$		£.	s.
Exports	25,151,165		5,030,233	–
Imports	7,203,924	=	1,440,784	16
Excess of Exportation	$ 17,947,241	=	£. 3,589,448	4

It would result from the above tables that the net exportation for last year was less by $ 560,733 (112,146 *l.* 12 *s.*) than the net exportation for the previous year.

Comparison of last 5 *Years.*—The following table, compiled from the Blue Book

Book and from Dr. Linderman's Report, shows the excess of exports over imports of silver during the past five years :—

Years ending	$	£.	s.
30 June 1872 - - -	25,302,543	5,060,508	12
„ „ 1873 - - -	26,953,869	5,390,773	16
„ „ 1874 - - -	23,636,216	4,727,243	4
„ „ 1875 - - -	17,947,241	3,589,448	4
„ „ 1876 - - -	17,386,508	3,477,301	12
Total for 5 Years - $	111,226,377	22,245,275	8

These figures show a regular annual diminution in the net exportation of silver from the United States since 1873, and harmonise completely with the returns of the movement of silver at the port of New York furnished by Mr. Archibald.

Exportation from San Francisco.—The exportation of silver from San Francisco to China and Japan, both on British and on American account, has been very active for some months past, and the price realised at San Francisco has been above the London rate. Bullion formerly went from San Francisco to China by way of London, whereas now there is much saving of time and of expense in sending it direct *vid* Yokohama or Hong Kong. As a proof of his assertion that San Francisco is now on a par with London with respect to the Oriental markets, Dr. Linderman gives the following Table of the shipments of silver from San Francisco to China alone during the period from 1 January to 26 October of this year :—

	$
Trade dollars - - - - - -	4,255,378
Mexican dollars - - - - -	1,820,040
Fine silver bars - - - - -	2,055,575
Total - - - - - -	$ 8,130,993
Or - - -	£. 1,626,198 12 s.

Dr. Linderman gives the above Table only in a footnote at page 7, and does not quote his authority for the figures. It is difficult to reconcile them with the following Return, received from Mr. Consul Booker, of the exports of silver by sea from San Francisco during the period between the 1st of January and 1st of October 1876—*i.e.*, a period of only 26 days shorter than the period comprised in Dr. Linderman's Return, which professes to give the exportation to China alone.

Mr. Booker observes, with reference to this Return, that, to arrive at more exact values, about 5 per cent. should be added to the coin shipments, and about 10 per cent. to the shipments of silver bars.

TABLE of SILVER EXPORTS by Sea from San Francisco, 1 January to 1 October 1876.

	$
To China,—Trade dollars - - - - -	3,506,346
Mexican dollars - - - - -	1,175,400
Silver bars - - - - - -	1,540,432
To Japan,—Mexican dollars - - - - -	212,311
Silver bars - - - - - -	26,883
To Honolulu,—Mexican dollars - - - -	32,000
To Germany,—Silver bars - - - - -	92,654
To France,—Silver bars - - - - -	12,234
To Central America,—Trade dollars - - -	32,000
Mexican dollars - - -	500
Silver coin - - - -	1,630
Total - - - -	$ 6,632,390
Equal to - - -	£. 1,326,478

Importation.—Mr. Booker writes on the 28th of November that the importation of silver into San Francisco, during the period 1 January to 1 October of this year, amounted to $ 2,587,000 (517,400 *l.*), of which nine-tenths came from Mexico, and the balance from Central and South America.

UNITED STATES.

Reasons for activity of Silver Market at San Francisco.—In a letter dated 3rd of October, and addressed to Dr. Linderman, Mr. Davis, of the mint at San Francisco, gives three reasons for the special activity of the silver market there:—

1st. An increased trade with China in teas and silks.
2nd. Remittances direct to China on British account.
3rd. The fall in the value of silver in London has necessitated economy in handling.

He considers, however, that the higher rates now ruling at Hong Kong, in consequence of large arrivals of silver from London, India, and San Francisco, will check any larger and further shipments of silver from San Francisco for European or Chinese account, and he considers that the export of trade dollars and silver hereafter will be limited to the local requirements to cover importations, which, as the silk and tea seasons are now nearly over, cannot be very large for this year.

Mr. Davis adds that most of the silver sent from San Francisco was on British account, the English merchant settling with his Chinese creditor by directing his agent in San Francisco to ship silver direct to China, and thus saving from 1 to 2½ per cent. on the transaction.

Trade Dollars.—With regard to the exportation of trade dollars, the United States' Minister at Peking, in a despatch which has lately been published, writes rather despondingly.

He says:—

"The trade dollar, as I believe, was coined to afford another outlet for the silver produced by our mines. It was not supposed that it would become largely current at home, but it was intended for shipment to China, where it was thought it might take the place of the Mexican dollar. In my Trade Report of last year I spoke of the difficulty of introducing it into Northern and Central China. There are not 500 of the new coins in circulation north of Foo-Chow. In Southern China it has not displaced the Mexican, or found a market to any great extent. I doubt whether it ever can come into general or extensive circulation."

Mr. Seward's long residence and extensive experience in China make his opinion on these matters of great value, and I have therefore thought the above extract from his despatch would be interesting to you.

Sources of Silver Production.—The total domestic silver bullion production of the United States in the last fiscal year has been stated to be $38,500,000 (7,700,000 *l.*). It will now be of interest to consider the local returns on which this estimate appears to have been based.

They will be found at pages 52-57 of Dr. Linderman's Report, but the following extracts will not be out of place in this review of it:—

STATEMENT of the Total Bullion Production of the State of *Nevada* for the Twelve Months commencing 1 July 1875, and ending 30 June 1876.

County.	Weight.		Gross Value.		Total Value.	
	Tons.	*lbs.*	$	*c.*	$	*c.*
Eureka - - - - ores	56,340	1,441	2,197,616	02	2,197,616	02
Elko - - - - ores	6,434	1,036	521,947	07	521,947	07
Esmeralda - - - ores	14,761	450	1,001,329	10	1,002,129	10
Do. - - tailings	200		800	–		
Humboldt - - - ores	2,173	1,968	101,740	43	143,489	53
Do. - - tailings	6,161		41,749	10		
Lander - - - - ores	7,055	1,092	908,515	13	908,515	13
Lincoln - - - - ores	25,101	1,557	1,322,338	22	1,360,035	40
Do. - - - tailings	8,543		37,697	18		
Lyon - - - - ores	236		3,688	62	433,638	26
Do. - - - tailings	75,532		429,949	64		
Nye - - - - ores	14,025	1,288	622,293	09	673,654	13
Do. - - - tailings	3,341	1,340	51,361	04		
Storey - - - - ores	544,773	1,480	33,618,519	64	33,784,155	55
Do. - - - tailings	18,293		165,635	91		
White Pine - - - ores	12,816	993	715,344	28	725,754	24
Do. - - tailings	691		10,409	96		
GRAND TOTAL - - -	*796,481	645	41,750,934	43	41,750,934	43

The

* The detailed figures amount to 1,440 lbs. less than the total here given.

The above total of $41,750,034 (8,350,000 *l.* in round numbers) represents the total return of both gold and silver, and no separate return is given of the value of silver alone. But, if we take the usual ratio which silver bears to gold in Nevada, viz., 55 of the former to 45 of the latter, we may calculate the net silver production of Nevada for last year to have been about $22,962,500 (4,592,500 *l.*).

Mr. Consul Booker, in his despatch already alluded to, reports that he had been informed that the probable production of silver in Nevada for this year would amount to $28,000,000 (5,600,000 *l.*).

Probability of diminished Production.—He expects, however, that there will be a falling-off in the produce of the mines unless new discoveries are made, as two or three of the mines which have yielded largely have been rapidly diminishing their product.

Dr. Linderman gives the replies addressed to him from various States, with estimates of their gold and silver production.

From those returns I have condensed the following Table of the Production of Silver for the past year:—

	Dols.	£.	*s.*	*d.*
Nevada	22,962,500	4,592,500	–	–
Colorado	3,130,000	626,000	–	–
Montana	1,132,976	226,595	4	–
Arizona	500,000	100,000	–	–
Oregon	6,000	1,200	–	–
Washington Territory	Nil	Nil		
Utah Territory	5,829,500	1,165,900	–	–
New Mexico	425,329	85,065	16	–
TOTAL	33,986,305	6,797,261	–	–

The above falls short by more than $4,500,000 (900,000 *l.*) of the total production as given by Dr. Linderman, and already quoted. But in this Table no account is taken of the smaller sources of silver production which, in the aggregate, must contribute a considerable sum.

Estimate of Production by the "Times" Correspondent.—In a careful, and apparently trustworthy, review of the silver question which has been lately published in the "Times," from a correspondent at San Francisco, the total production of silver in the United States for 1876 is computed not to exceed $28,000,000 (5,600,000 *l.*).

The writer goes on to say:—"There is not the slightest doubt that the silver product of the United States has all along been exaggerated, and those who have access to the best sources of information consider 24,000,000 ounces of fine silver a full estimate, and one, moreover, that, with the amplest knowledge of the prospects of further production, they think is not likely to be exceeded in future from the present known sources."

There can be no doubt that the production has been formerly very much overestimated, and even the best information now obtainable must be accepted with great caution; but if it be true that over $30,000,000 6,000,000 *l.*) of silver were produced in this country in the twelve months from 1 July 1875 to 30 June 1876, as is stated by Dr. Linderman, it seems difficult to believe that the estimate of $28,000,000 for the whole year 1876 is not too low.

At the same time, it is fair to add that Dr. Linderman himself, at page 22 of his Report, expresses his fear that the increased production of last year will not be permanently maintained.

Coinage of Silver.—Having seen the amount of silver produced in the United States, and the returns of imports and exports for the last year, the next point of interest will be to consider what quantity of silver has been coined, and also, as far as possible, to discover what quantity is likely to be required hereafter for the use of the mint.

Treasury Report.—The Report of the Secretary of the Treasury which has just been laid before Congress states, that during the fiscal year ended 30 June

UNITED STATES.

1876, silver coinage to the amount of $19,126,502 (3,825,300 *l.* 8*s.*) was struck, of which amount $6,132,050 (1,226,410 *l.*) were trade dollars.

Class of Coins struck.—The following Table, supplied by Dr. Linderman, wil show the quantity and class of silver which has so far been coined:—

STATEMENT of Trade-Dollar and Subsidiary Silver Coinage to the Close of the Fiscal Year ended 30th June 1876, at Mints in *Philadelphia*, *San Francisco*, and *Carson*.

PERIOD.	Trade Dollar Coinage.	Subsidiary Silver Coinage.				Total Subsidiary Silver Coinage.	Total Silver.
		Half-Dollar.	Quarter-Dollar.	Twenty Cents.	Dimes.		
	Dols.	*Dols. c.*	*Dols. c.*	*Dols. c.*	*Dols. c.*	*Dols. c.*	*Dols. c.*
1 April to 30 June 1873.	- -	467,000 00	91,875 00	- -	107,115 00	665,990 00	665,990 00
Fiscal year ended—							
30 June 1874 -	3,588,900	1,438,930 00	458,515 50	- -	497,255 80	2,394,701 30	5,983,601 30
30 June 1875 -	5,697,500	2,853,500 00	623,950 00	5,858 00	889,560 00	4,372,868 00	10,070,368 00
30 June 1876 -	6,132,050	4,985,525 00	4,106,262 50	263,560 00	3,639,105 00	12,994,452 50	19,126,502 50
TOTAL - - -	15,418,450	9,744,955 00	5,280,603 00	269,418 00	5,133,035 80	20,428,011 80	35,846,461 80

Under the authority for the issue of silver coin granted by the Act of 22 July 1876, the Secretary of the Treasury, in addition to redeeming fractional currency whenever presented for that purpose, has also issued silver coin in exchange for legal-tender notes as rapidly as the coinage would permit.

Between the 17th of April and the 30th of October of this year $22,096,712 (4,419,342 *l.* 8*s.*) of silver coin has been issued, of which amount there has been, for fractional currency redeemed and destroyed, $12,953,259 (2,590,652 *l.*).

The demand for silver coin for circulation, though growing less urgent, still continues equal to the capacity of the mints to supply it. Until this demand shall have ceased, coining operations will be continued as rapidly as practicable to the limit authorised by law.

Suggestions of Secretary of the Treasury.—The Secretary of the Treasury recommends that this limit should be raised, and that silver coin should be struck to the extent of $80,000,000 (16,000,000 *l.*), and be made legal tender for sums not exceeding $10 (2 *l.*) At present, in virtue of the Act of 1873, silver is legal tender for $5 only (1 *l.*).

Question of the Double Standard.—Both Mr .Morrill and Dr. Linderman enter at length into the question of how far it might be advisable to coin legal-tender silver dollars under a double standard, and both come to the conclusion that gold should be the sole standard for this country.

Gold Standard.—The Secretary of the Treasury contends "that the coin payment to which the faith of the nation was pledged in 1869 was gold, and not silver; and that any other view of the question, no matter how plausible it may be, would be regarded with ill-favour, and its effect would be prejudicial to the public credit."

Extended use of Silver.—At the same time, Dr. Linderman considers that the use of silver coins might be materially increased, by raising the amount for which they are legal tender to $10 for the ordinary silver dollar of 412½ grains, and to $50 or $100 for the trade dollar of 420 grains.

International arrangement suggested.—He is also of opinion that, sooner or later, the question of the relative values of silver and gold must be referred to an International Convention, and, if the result of such Convention should be the adoption for a term of years of a double standard, on a common basis, by Great Britain and the principal countries of Europe and America, it would probably be

be to the advantage of the United States to assent to the same. "In the meantime," he says, "the true policy of this country is to adhere to her present position, with such modifications as will best promote her home interests, mining industries, and internal trade, by giving silver the largest possible scope as a limited tender, and for change purposes, compatible with its relation to gold, and, at the same time, increase its commercial value, by promoting its exchanges with India and China."

Silver Commission now sitting.—A Special Commission has been engaged for some months studying the silver question, and its Report, which is looked forward to with anxiety, will probably be published in the course of next month.

Action in Congress.—The House of Representatives, however, has not thought fit to wait till this Commission has finished its labours, and has just passed, by a majority of 167 votes to 53, a Bill authorising "the coining, at the Mints of the United States, of the silver dollar of 412½ grains standard silver to the dollar, as provided for in the Act of 1837, which dollar shall be a legal tender for all debts, public and private, except where payment of gold coin is required by law."

In consequence of the great press of other business before the House, only two hours were allowed for the discussion of this important measure; but as it had been already mooted last Session, the question has been practically before the public for some time, and has been the subject of discussion during the recess in almost every part of the Union.

The Bill in its amended form was supported by Mr. Bland of Missouri, Mr. Durham of Kentucky, Mr. Willard of Michigan (who is a Member of the Special Commission above referred to), Mr. Sanders of Indiana, Mr. Philips of Kansas, Mr. Cannon of Illinois, and Mr. Kelly of Pennsylvania. It was opposed by Mr. Karson of Iowa, Mr. Chitenden of New York, Mr. Garfield of Ohio, and Mr. Hewitt of New York.

Line of argument adopted in Congress.—The chief argument used by the supporters of the Bill was that gold was over appreciated by the fact of the demonetisation of silver, and that the United States as a large producer of silver ought to do all she can to prevent the further depreciation of that metal. They, moreover, claimed that, silver being at present cheaper than gold, the nation as well as individuals had a right to pay their debts in the cheaper metal when not specially bound to pay in gold.

The adversaries of the Bill, on the other hand, contended that it is not advantageous for the United States, at a moment when her exports exceed her imports by over $79,000,000 (15,800,000 *l.*), to give her foreign debtors the power of paying off the balance in a cheaper metal; and they also contended that the ratio of gold to silver being so variable, it was useless to attempt to regulate it by law. Such legislation, they maintained, must be injurious to the nation generally, and would be advantageous only to individual bullion brokers, who would speculate on the fluctuations.

As this Bill has still to be submitted to the Senate, and as the Report of the Special Commission will probably be published before the Senate will have time to consider it, and as that Chamber will be greatly influenced in its decision by the view taken of the matter by the Commission, I will not enter into any detailed account of the debate in the House of Representatives. It elicited no new facts or arguments of interest, except, indeed, the stupendous assertion of one of the supporters of the Bill, that the United States produced $75,000,000 to $90,000,000 (15,000,000 *l.* to 19,000,000 *l.*) annually of silver.

I have, &c.
(signed) *F. R. Plunkett.*

IMPORTS, EXPORTS, and RE-EXPORTS of Silver Coin and Bullion of the Port of *New York* for the last Twenty Years.

Years ending 30th June.	Imports.			Exports.			Re-Exports.		
	Silver Coin.	Silver. Bullion.	Total.	Silver Coin.	Silver Bullion.	Total.	Silver Coin.	Silver Bullion.	Total.
	Dols.	*Dols.*	*Dols.*	*Dols.*	*Dols.*	*Dols.*	*Dols.*	*Dols.*	*Dols.*
1856 - - - -	587,511	40,115	627,626	- -	- -	- -	521,643	- -	521,643
1857 - - - -	782,822	147,190	930,012	- -	- -	- -	2,214,926	- -	2,214,926
1858 - - - -	689,533	271,027	960,560	—	—	—	—	—	—
1859 - - - -	389,092	180,847	569,939	—	—	—	—	—	—
1860 - - - -	853,255	71,935	925,190	- -	- -	- -	6,353,027	18,464	6,371,491
1861 - - - -	808,627	549,373	1,358,000	- -	- -	- -	1,461,682	- -	1,461,682
1862 - - - -	522,683	148,315	670,998	- -	- -	- -	172,802	- -	172,802
1863 - - - -	533,068	3,058	536,126	- -	- -	- -	1,153,277	- -	1,153,277
1864 - - - -	256,849	41,928	298,777	1,632,532	38,452	1,670,984	194,438	- -	194,438
1865 - - - -	135,240	7,658	142,898	1,241,154	181,700	1,422,854	128,423	- -	128,423
1866 - - - -	574,016	28,779	602,795	976,705	2,633,367	3,610,072	794,389	26,500	820,889
1867 - - - -	969,305	11,861	981,166	1,830,230	8,892,918	10,723,148	1,828,243	18,939	1,847,182
1868 - - - -	919,682	84,335	1,004,017	1,450,168	8,208,455	9,658,623	2,436,376	20,000	2,456,376
1869 - - - -	1,479,284	41,948	1,521,232	736,012	6,187,931	6,923,943	2,880,716	213,818	3,094,534
1870 - - - -	3,293,649	40,636	3,334,285	3,042,894	2,531,132	5,574,026	5,794,541	- -	5,794,541
1871 - - - -	5,245,848	7,309	5,253,157	2,106,875	14,193,944	16,300,819	8,716,695	- -	8,716,695
1872 - - - -	970,016	10,271	980,287	1,548,327	18,902,556	20,450,883	3,715,090	141,241	3,856,331
1873 - - - -	6,450,034	19,904	6,469,938	1,511,097	24,795,067	26,306,164	7,128,926	68,511	7,197,437
1874 - - - -	2,986,130	13,044	2,999,174	1,991,876	20,210,469	22,202,345	2,531,728	25,000	2,556,728
1875 - - - -	2,250,840	330,608	2,581,448	579,593	16,909,687	17,489,280	1,197,491	10,955	1,208,446
Total for 20 Years, 1856 to 1875 - - $.	30,607,484	2,050,141	32,747,625	18,647,463	123,685,678	142,333,141	49,224,413	543,428	49,767,841
= in sterling - £.	*6,139,497*	*410,028*	*6,549,525*	*3,729,492*	*24,737,136*	*28,466,628*	*9,844,882*	*108,686*	*9,953,568*

DEPOSITS of SILVER at the Mints and Assay Offices in the *United States* during the Fiscal Year ending 30th June 1875.

SILVER.	MINTS.								ASSAY OFFICES.								TOTAL.	
	Philadelphia.		San Francisco.		Carson.		Denver.		New York.		Charlotte.		Boisé.					
	Dols.	*c.*	*Dols.*	*c.*	*Dols.*	*c.*	*Dols.*	*c.*	*Dols.*	*c.*	*Dols.*	*c.*	*Dols.*	*c.*			*Dols.*	*c.*
Bars (re-deposits)	1,775,997	79	- - -		- - -		83,108	47	457,781	74	- - -		- - -				2,233,779	53
United States Bullion (including Silver purchase)	1,907,875	89	5,127,124	33	3,030,910	73	- - -		5,014,871	52	127	91	766	15			15,164,785	-
United States Coin	12,074	70	- - -		- - -		- - -		2,126	76	- - -		- - -				14,201	46
Jewellers' Bars	37,313	80	- - -		- - -		- - -		177,446	54	- - -		- - -				214,760	34
Foreign Coin	1,524	17	25,645	67	- - -		- - -		133,521	09	- - -		- - -				160,690	93
Foreign Bullion	433,625	87	1,527	38	- - -		- - -		81,035	56	- - -		- - -				516,188	81
TOTAL SILVER - - - $	4,168,412	22	5,154,297	38	3,030,910	73	83,108	47	5,866,783	21	127	91	766	15			18,304,406	07
Total amount received and operated upon - $	9,804,788	23	31,489,397	90	5,570,968	32	992,119	49	13,475,247	12	6,690	03	117,779	48			61,456,990	57
Less re-deposits— Silver - - - $	1,775,997	79	- - -		- - -		- - -		457,781	74	- - -		- - -				2,233,779	53
TOTAL DEPOSITS and PURCHASES - - - $																	59,223,211	04

COINAGE of the Mints of the *United States* for the Fiscal Year ending 30th June 1875.

DENOMINATION—SILVER.	MINT UNITED STATES.						TOTAL.	
	Philadelphia.		San Francisco.		Carson.			
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
	No.	*Dols.*	*No.*	*Dols.*	*No.*	*Dols.*	*No.*	*Dols.*
Trade Dollars	476,800	476,800	3,379,000	3,379,000	1,841,700	1,841,700	5,697,500	5,697,500
Half Dollars	4,415,000	2,207,500	958,000	479,500	334,000	167,000	5,707,000	2,853,500
Quarter Dollars	2,003,800	500,950	492,000	123,000	- - -	- - -	2,495,000	623,950
Twenty Cents	11,000	2,200	15,000	3,000	1,316	658	27,316	5,858
Dimes	4,580,600	458,060	3,430,000	343,000	885,000	88,500	8,895,600	889,560
TOTAL SILVER - - -	11,487,200	3,645,510	8,274,000	4,327,000	3,062,016	2,097,858	22,823,216	10,070,368

UNITED STATES.

Enclosure of Sir *E. Thornton's* Commercial Despatch, No. 11, of 27th February 1877.

MEMORANDUM by Mr. *Plunkett* on the Silver Question and on the modes proposed for resuming Specie Payments in the United States.

Washington, 27 February 1877.

Silver Committee has not published its Report.—No Report has yet been published by the Special Committee appointed to investigate the Silver Question.

Senate has so far done nothing respecting remonetisation of Silver.—On the 16th instant, Senator Logan, of Illinois, moved that the Senate do take up the Bill for the remonetisation of silver, which was passed by the House of Representatives in the month of December; but, after a very short debate, the further consideration of the question was postponed till the 20th; on that day the Senate was engaged in the joint convention for the counting of the electoral vote, and no further notice has so far been taken of Mr. Logan's proposal.

Senator Bogg's views.—In the brief discussion which took place on the 18th instant, Senator Bogg, of Missouri, who is a member of the Silver Commission, took occasion to state that the Report had been completed, and would have been submitted to the Senate before then, if it had not been for the difficulty of getting it printed. He added his opinion that the silver dollar should be restored, but he desired to restore it in such a manner as to produce a benefit to trade and industry, and not an injury. He did not, however, add any further explanation as to how this end was to be attained.

There will be two Reports.—Although the public does not yet know the exact nature of the conclusions at which the Committee has arrived, it seems to be generally understood that there are two Reports. The majority Report will recommend the remonetisation of silver and the adoption of the double standard; the minority Report, which is signed by Mr. Boutwell, who was Secretary of the Treasury from 1869 to 1873, will urge the maintenance of the single gold standard, so long as other commercial Powers, and especially Great Britain, refuse to abandon it.

Reports will soon be published.—These two Reports will probably be published in the course of the next few days; but the evidence taken before the Committee is so voluminous that it will take some time to print, and its publication will have to be postponed until the Congressional printers, who are at present overwhelmed with work, have leisure to attend to it.

Although these Reports have not been yet published, I am able to give on very good authority the following synopsis of the minority Report.

Précis of the Minority Report.—Mr. Boutwell gives it as his deliberate opinion that, at the present moment, it is not expedient for the United States Government to coin a silver dollar with the view of making it legal tender for all purposes except such as are otherwise specially provided for by law or contract. He, however, thinks it would be advisable for the United States Government to invite the commercial nations of the world to join in a convention, for the purpose of considering whether it is wise to provide by treaties and concurrent legislation for the use of both silver and gold by all such nations upon a fixed relative value; and, finally, he is of opinion that, until such an agreement between the Government of this country and the Governments of foreign commercial nations can be effected, the United States should pursue the existing policy with regard to the resumption of specie payments. The arguments which he adduces in favour of his views may be summed up as follows.

Even in countries where silver is used as a coin, and is endowed with the quality of being a legal tender, it is yet an article of commerce, and its value in all foreign transactions is measured by gold, and tested by the gold standard, gold being the only universal standard of value, all other articles are tested by it; and, however the standard may change, yet so long as it is accepted as the standard, the relation which other articles, including silver, bear to it is one of fact, and all theories with regard to values must conform to the fact. No country

country can maintain two standards of value in actual use at the same time; and in every country which has adopted the double standard, that metal has been used to the exclusion of the other which was overvalued as a coin as compared with the value of the bullion contained in the coin when tested by its market price in other countries. Consequently, in every country having the double standard, the metal which is overvalued as coin has been used to the exclusion of the other.

At present, a United States gold dollar will purchase a larger quantity of pure silver than is contained in the silver dollar of 412½ grains. The superior value of the gold dollar would prevent its use. Gold coin and bullion would be exported, and silver be sent back to this country in exchange, to be here coined and introduced into the circulation of the United States. All the discarded silver of every other country would come here, and by depressing its general value would furnish another argument against its remonetisation by the other commercial nations of the world.

The first necessity of a commercial people is that their standard of value should be of itself accepted by other commercial nations, for one of the chief uses of the precious metals as a standard of value is for the purpose of liquidating balances with other countries.

As long as silver is merely an article of commerce in Great Britain, where the bills of America due to other countries are finally adjusted, the use of silver as a standard in this country will not produce the results which ought to follow from a resumption of specie payments.

Mr. Boutwell does not believe that the Act of the British Parliament making gold the sole standard of value was the foundation of the commercial and financial pre-eminence of England; he considers this pre-eminence to be principally due to her policy in encouraging manufactures and fostering and extending her maritime power. But, whatever be the cause, London is now the clearinghouse of the world, and as balances there must be settled in gold, other commercial nations should make that metal the sole standard of value, unless England can be induced to accede to a general arrangement securing the adoption of the bimetallic standard.

As regards the effect which the remonetisation of silver now would have on the credit of the Government abroad, he considers that, as gold was the only coin in circulation at the time of the passing of the Act in 1862, and as the interest of the debt has been uniformly paid in gold, public creditors may well claim that they shall continue to be paid in the coin authorised and in circulation when the Act of 1862 was passed. The adoption of payment in silver, instead of in gold as heretofore, would damage the public credit to a far greater extent than would be covered by the possible immediate gain by paying in the cheaper metal. As regards only the operations of internal commerce, Mr. Boutwell considers that a paper currency is about as good as a silver one.

While acknowledging that it might be desirable to secure the consent of the commercial nations to the use of the two metals, he considers no evil will arise to the United States from adhering to the existing policy in regard to gold and silver. The United States are now on a gold standard, and although the paper currency of the country is still depreciated to the extent of about 5 per cent., there has on the whole been a constant improvement in its value since the close of the war. Trade has been bad in America, as it has been also in Europe and in the East, but now it shows some small signs of recovering, and if the exports continue to exceed the imports in the same proportion as they did last year, paper money will approach still more to par with gold. For commercial purposes this paper is as good as silver of the proposed standard would be, for each is only of use in so far as it can be exchanged for gold.

Mr. Boutwell concludes by expressing his opinion that it will be wise for the commercial nations of the world to agree upon the use of both silver and gold as a standard, and for all purposes, the coinage to be free in each country and unlimited in amount; and he expresses, also, his belief that the use of the two metals in the manner indicated will furnish a more unvarying basis for business than can be obtained by the use of either metal alone. The evidence taken before the Committee would tend to show an increasing sentiment in Europe in favour of the remonetisation of silver. If the United States were alone to undertake such an operation, they would so far depreciate the value of silver as to furnish a good reason against the adoption of the double standard by the rest of

UNITED STATES.

the world, Therefore, the restoration of silver as a standard should be postponed until an effort shall have been made to secure the cooperation of the principal commercial nations.

Reason why nothing can be done at present.—The opinions of Mr. Boutwell will probably have considerable weight whenever the time comes for legislative action; but now nothing can be done; there are only five days left to the close of the session, and the attention of Congress is too much engrossed in the dispute for the Presidency to have any time to devote to a dry question of finance.

Review of some of the Schemes for Resumption.—Although not of immediate importance, for everything will depend on the views of the new Secretary of the Treasury, whoever he may be, it may interest Her Majesty's Government to have a brief review of some of the opinions known to have been submitted to the Committee as to the easiest modes of resuming specie payments.

Proposal to debase the Dollar of Silver.—In order to establish and maintain as far as possible the ratio between gold and silver of $15\frac{1}{2}$ to 1, a ratio without which it has been contended that the bimetallism can not be realised, some of the witnesses before the Committee have recommended the issue of a debased silver dollar, worth exactly two of the present half-dollars issued for fractional currency, instead of continuing to coin the present silver dollar of $412\frac{1}{2}$ grains.

Proposal to raise the Dollar of Gold.—Others of those witnesses have taken the opposite view, and recommended that, instead of debasing the silver dollar, so as to make it fit in (at the ratio of $15\frac{1}{2}$ to 1) with the present gold dollar, the title of $412\frac{1}{2}$ grains 9-10ths fine, should be maintained, and the weight of the gold dollar raised to 26·61 grains 9-10ths fine, instead of 25·8 grains as at present.

It is not yet known which plan the Committee has adopted, and as Mr. Bogg informed the Senate that they have not yet prepared any Bill to be submitted to Congress, it would appear as if the question had not yet been definitively settled.

General Desire to return to Specie Payments.—The early resumption of specie payments is almost universally desired, and the sooner it can be brought about the better it will be for the general prosperity. The following extract from one of the leading New York Journals, of about a fortnight ago, seems to express the opinion of the public on this point, although it is probably too hopeful as regards the immediate revival of trade:—

"The fact that gold dropped yesterday to $104\frac{7}{8}$ proves the sagacity and timeliness of President Grant's purpose to send a message to Congress recommending legislation looking to the immediate resumption of specie payments. We cannot expect in many years a recurrence of the highly favorable combination of circumstances, which invite the country to take now the final step towards a sound currency. The step is so short that it would be attended with no perceptible disturbance of values. Business is about to revive, and as soon as the great mass of idle labourers find employment, there will be an enlarged demand for commodities and a consequent improvement in prices. If we resume specie payments before this advance sets in, the rise will be normal and healthy, and the rehabilitated business of the country will rest on a secure foundation. But if we defer resumption until prices shall have gone up, we cannot resume afterwards without a financial shock. * * * Prices are now at a very low ebb, below even the specie level in active and prosperous times, and are sure to advance, whether we resume or not. Hereafter, we cannot resume without putting a pressure on the whole community by diminishing the money value of every man's property."

Mode of Resumption recommended by the President.—The plan recommended to Congress by the President in his Message of the 3rd instant, referred to in the above article, was that advantage should be taken of the great balance of trade which there is at present in favour of this country (the exports of the past year exceeded the imports by about 37,177,000 *l.*), to issue 4 per cent. bonds, with 40 years to run before maturity, to be exchanged for legal tender notes whenever presented in sums of $\$50$, or any multiple thereof, the whole amount of such bonds not to exceed $\$150{,}000{,}000$. In order to encourage the demand for such bonds, the President recommended that they be available for deposit in the

the United States Treasury for banking purposes under the various provisions of the law relating to national banks. He suggested, moreover, that the national banks should be required to retain a certain per cent. of the coin interest received by them from the bonds deposited with the Treasury to secure their circulation. He also recommended the repeal of the Joint Resolution, approved 22 July 1876, whereby the amount of subsidiary silver coin is limited to $50,000,000.

This proposal would require an accumulation of only half the amount of coin which the Secretary of the Treasury, under the Act of 1875, may be called upon to have in hand for the redemption of "greenbacks" on and after the 1st of January 1879.

Views of the Secretary of the Treasury.—In his annual report presented to Congress at the commencement of this Session, Mr. Morrill pointed out the very serious inconveniences which might arise from the obligation to collect such a large amount of coin, and he suggested that, if Congress would decide on resuming specie payments at once, instead of waiting for another two years, when circumstances may not be so favorable to this country as they now are, half the amount would suffice to meet all probable demands for specie.

It would, therefore, appear that the proposal of the President is a development of the ideas hinted at in Mr. Morrill's Report* of 4th December last, but although meeting with a general approval in the press and in the country, Congress has not taken any steps in the matter, and there is no prospect whatever of anything being done this Session.

Plan for Resumption without Special Legislation.—The following extract from the "New York Herald" of the 14th instant would show that, even without any special action on the part of Congress, there is still a mode by which resumption of specie payments might take place.

"The Secretary of the Treasury has full power, under the Act of 1875, to sell any amount of 4½ per cent. bonds at not less than par in coin, which may be necessary for redeeming the 'greenbacks.' The 4½ per cent. bonds are slightly above par, and it is contended, with a considerable show of reason, that he could dispose of them for 'greenbacks,' provided the 'greenbacks' were taken at their coin value. What the President recommended was a law authorising their exchange for 4 per cent. bonds without regard to the premium on gold. It would answer almost equally well to take them at their gold value in exchange for 4½ per cent. bonds. This would indeed swell the interest account somewhat, but not to any large extent, because a very moderate withdrawal of 'greenbacks' would bring them to par. The withdrawal of 50,000,000 would probably suffice, and half of 1 per cent. interest on that amount would be a bagatelle in comparison with the incalculable advantages of a sound currency. It is useless, however, to discuss the subject in detail at present, for the outgoing secretary of the Treasury cannot be expected to take the subject in hand. But when the new administration comes into power, it will be its duty to examine its powers under the Resumption Act, and determine whether it cannot restore the currency to the specie standing without new legislation."

Views of Mr. Cernuschi on Resumption.—Monsieur Cernuschi, a well-known French writer on financial questions and a warm bimetallist, has been for some time in Washington, and was for four days under examination before the Silver Committee.

The following is his plan for enabling the Government to resume specie payments in gold and silver on the 1st January 1878:—

"The Secretary of the Treasury to be authorised and required, as rapidly as practicable, to open for three days in the principal markets of Europe a public subscription to a loan of 85,000,000 *l.* sterling (nominal), to be called United States Sterling Consols, with perpetual interest at the rate of 4 per cent. per annum, payable half-yearly, in London, in pounds sterling.

"The coupon first due shall be paid on the 1st day of October 1877.

"The price of issue shall be under par, at such rate as in the judgment of the Secretary of the Treasury will insure the success of the operation.

"The instalments on the loan shall be payable monthly, and shall extend over a period

* For the fiscal year ending 30th June 1876.

UNITED STATES.

a period of 12 months, with option of payment in advance under discount, at a rate to be fixed from time to time by the Secretary of the Treasury.

"Should the amount applied for be in excess of the whole amount of the stock, the subscriptions will be reduced *pro rata*.

"The expenses of the issue will be paid out of the funds produced by the loan.

"The United States Sterling Consols to be exempt from the payment of all taxes or duties of the United States.

"The specie payments resumption will take place in January 1878, and the greenbacks will continue to circulate, but as certificates of deposit reimbursable in coin, at call, in New York.

"On and after the 1st of January 1878, the mints of the United States will be open for the coinage of the old silver dollar, weighing 412½ grains 9-10ths fine; and upon the adoption of this plan, the weight of the gold dollar will be immediately raised to 26·61 grains 9-10ths fine, and the gold pieces will be coined accordingly.

"The mint charge for converting gold and silver standard bullion into coin shall be equal for the two metals, at the rate of one-half cent. per dollar coined.

"Until the 1st of January 1878, the gold coins now current may be exchanged for new gold coins, dollar for dollar, at the office of the assistant treasurer of the United States, in the city of New York, after which time they will cease to be a legal tender.

"On and after the 1st of January 1878, all existing debts stipulated in dollars, of whatever denomination, shall, without exception, be payable in the new bimetallic currency; and gold and silver dollars shall be equally legal tender in full for all payments."

It will be seen that Monsieur Cernuschi's idea is that the Government must accumulate a sum in metal equal to the amount of "greenbacks" in circulation, for they have not only to redeem those "greenbacks," but they must at once supply their place with a metallic currency. In his opinion, converting "greenbacks" into interest bearing bonds, would deprive the country of a circulating medium, and thus produce a financial crisis.

In order to get this amount of metal, he recommends a loan of 85,000,000 *l.* (equal at par to about $412,250,000 in gold), the interest on which shall be payable half yearly in London and in sterling.

The reasons for payment in sterling are given by him in the following Appendix to his suggestions.

EXPLANATORY NOTE.

"To resume specie payments, the Government of the United States must not only retire $300,000,000 of greenbacks, but also supply their place by putting into circulation $300,000,000 of metal. Should the greenbacks be converted directly into interest-bearing bonds, the country, being deprived of currency, would be exposed to a monetary crisis, and the Government, after having issued interest-bearing bonds in exchange for greenbacks, would possibly be under the necessity of issuing new greenbacks.

"Admitting that the excess of exported over imported merchandise shall result in an importation of gold, and admittting that the Nevada mines shall be very productive, the metal so imported or extracted is not the property of the Government, but of individuals; and the fact still remains that if the Government shall retire greenbacks, it will have to procure a metallic sum of $300,000,000.

"For that purpose, bonds must be issued, but what bonds? If the Government issues bonds with principal and interest payable in gold and silver at its pleasure (as are all the United States bonds issued in Europe up to the present), and if at the same time the law of 1873 prohibiting the coinage of silver is abrogated, these bonds will undoubtedly be refused in Europe. Europe has taken them until now, because, although stipulated payable in gold or silver dollars, there were no silver dollars existing, and no silver dollars could be coined. But if you begin to coin silver dollars, all is changed; silver dollars are then at your disposal, and as the coinage of silver is now prohibited throughout Europe, and silver is there no more than a merchandise without monetary power,

power, your bonds would be unsaleable. Austria, which has always issued silver bonds, was recently obliged to issue gold bonds.

"If, on the other hand, in beginning to recoin silver dollars, you should issue bonds with principal and interest payable exclusively in gold dollars, you would recognise the gold dollar as having a superiority over the silver dollar. In place of the bimetallic standard you would then have two conflicting standards, gold as international money, and silver as merely national money; all your gold would be rapidly exported, and you would remain with only silver. As compared with such a result, it would be better to maintain the present national currency, the greenbacks, and thereby save to the Government the burden of issuing new bonds.

"The only safe means to overcome all difficulties is to issue an external loan in sterling. By this you not only avoid making a distinction between the gold dollar and the silver dollar, but you do not engage to pay the coupons expressly in gold. You will pay in pounds sterling.

"The pound sterling was for a long time of gold and silver, then of paper. It is of gold to-day, but before long may be again of gold and silver. Therefore it is evident that for the American people a debt in sterling is less stringent than a debt in gold dollars.

"Once in possession of $300,000,000 of gold, produced by the sterling loan, the United States will be strong enough to establish bimetallism. Then France recoins silver willingly, and the general rehabilitation of this metal follows as a natural consequence. Silver being rehabilitated in America, and in Europe, the silver dollar having the same paying power as the gold dollar, you injure nobody in declaring that all debts stipulated in dollars of every denomination will be paid in the new bimetallic money, dollar for dollar.

"All this is possible with a loan in sterling. All this is impossible with a loan in coin dollars.

"Being drained of a considerable sum of gold, England cannot fail to see to what dangers she is exposed by her gold mono-metallism, and, perhaps, she will consent to confer with the powers for assuring by international law a perpetual peace between gold and silver.

"The subscriber will have to deposit only the small sum which will be sufficient to guarantee the payment of all the instalments.

"Issued under par, the United States sterling consols will easily command a premium on the market so soon as the subscription is announced, and the whole stock will be eagerly sought after as well for permanent investment as for speculation.

"All loans issued in France within the last 30 years have been issued by public subscription and under par. Through this method France obtained the money required for the wars in the Crimea and Italy. Through this method France was empowered to pay so rapidly the German indemnity.

"Once the subscription covered (and it can be covered within 24 hours) more than $300,000,000 gold are assured to the United States, and the era of paper money is closed.

"The reason why the issue of a perpetual debt is preferable to that of a debt reimbursable at a fixed date is that, when the amount is very large, the engagement to reimburse at a fixed day is too onerous.

"And it is for this main reason that the English consols and French rentes are constituted as perpetual funds.

"Let the United States finances be prosperous. The excess of the revenue will then be first employed to extinguish the dollar bonds; and when the perpetual debt shall be the only debt in existence, it will be easy to reduce it, in buying bonds on the market, or by reimbursing them in series.

"Raise the weight of the gold dollar to 26·61 grains, in order to establish between the weight of the gold dollar and the weight of the silver dollar, the ratio $15\frac{1}{2}$, a ratio without which bimetallism cannot be realised. If you revive the ratio 16, France cannot recommence to coin the 5-franc piece, which weighs $15\frac{1}{4}$ times the five gold franc piece.

"In 1834, the weight of the gold dollar was reduced 6 per cent. In now bringing it to 26·61 grains, its weight is augmented 3 per cent., and the error committed in 1834 is duly repaired.

UNITED STATES.

"The loan, the resumption, the coinage of silver as legal tender in full, are three operations whose success depends upon their being realised simultaneously and rapidly.

"*Henri Cernuschi.*"

"The Arlington, Washington,
"February 1877."

It will not escape notice that Monsieur Cernuschi expects, by drawing a vast sum of gold to this country, to force European nations to re-adopt the bimetallic standard, and thus bring silver into use again all over the world.

M. Cernuschi's proposals will not improbably attract more attention in Europe, and especially in London, than they have hitherto done here. They have been published at a moment when the public mind in America is absorbed by other and more exciting business, and they have so far met with little or no approval.

Production of Silver in the United States.—In connexion with this subject, I beg to add that, since the date of my last report, in the month of December, some further information has been received concerning the production of silver in the United States.

The most important is a return, hereto annexed, which has been received through Her Majesty's consul at San Francisco, from Messrs. Wells, Fargo & Co., the great bullion brokers and carriers of that city.

It estimates the production of gold and silver in the States and territories west of the Missouri river to have been as follows:—

YEARS.	SILVER.	GOLD.
	Dols.	*Dols.*
1871 - - - -	20,286,000	35,898,000
1872 - - - -	20,527,500	39,450,459
1873 - - - -	28,352,100	40,456,593
1874 - - - -	30,498,000	40,103,045
1875 - - - -	34,043,910	41,745,147
1876 - - - -	41,506,672	44,328,501

In some of Messrs. Wells, Fargo & Co.'s returns, the coin and bullion received from British Columbia, and from Mexico, are included, and it is not very clear whether the return from which the above is condensed includes them also. It would rather appear from the context that they are not so included, and that the return is meant to apply to the United States only. British Columbia has not furnished any silver; but Mexico is credited with over $1,600,000 of silver bullion, in addition to $500,000 of ore and base bullion. British Columbia appears to have furnished nearly $1,500,000 of gold bullion and dust.

It will be recollected that Dr. Linderman, in his report to the Secretary of the Treasury of the 20th of October last, estimated the domestic production of silver in the United States, for the fiscal year ended 30th June 1876, at $38,500,000.

Production not expected to Increase.—The returns of Messrs. Wells, Fargo & Co. are for the calendar year ending 31 December 1876, and would show an increase of over $3,000,000, as compared with the fiscal year ending six months before. They certainly show a large yearly increase since 1873. It might, therefore, be concluded that the silver production of the American mines was becoming steadily larger; but such is not the expectation, either in California or here. On the contrary, a falling off is anticipated, unless new veins be discovered, and it is, I believe, considered very improbable that the production for this year will reach $40,000,000.

To borrow the words of Messrs. Wells, Fargo & Co.'s circular:

"The total yield west of the Missouri river for 1877 may equal that of 1876, but it does not now appear probable"; and they also say, "reasoning from what is known of our country's product, as compared with estimates frequently put forth,

forth, we are inclined to believe there is almost universal exaggeration as to the amount of gold and silver produced throughout the world.

"*F. R. Plunkett.*"

ANNEXURE to Mr. *Plunkett's* Memorandum of 27 February 1877.

Wells, Fargo & Company,
Exchange, Banking and Express, San Francisco,
30 December 1876.

THE following is a copy of our annual statement of precious metals produced in the states and territories west of the Missouri River, including British Columbia and the west coast of Mexico during 1876, which shows an aggregate yield of $90,875,173, being an excess of $9,986,136 over 1875, the greatest previous annual yield in the history of the country. Arizona, California, Colorado, and Nevada, increase; British Columbia, Mexico, Montana, Oregon, Utah, and Washington, decrease. It is possible the falling off in Montana is more apparent than real, as we have not credited so much base bullion and ores by $250,000 as were claimed for it. The notable increase is in Nevada, which produces more gold than any other state or territory; and of gold and silver combined, 5-ninths of the whole product of the United States. A large gold yield is often claimed for Arizona and New Mexico, but as $2,710,000, or an average of less than $100,000 per year, is the total amount deposited in United States mints since 1848 as from those territories combined, we think such claims cannot be substantiated. The total yield west of the Missouri River for 1877 may equal that of 1876, but it does not now appear probable.

The lead product of Utah, Nevada, and California about equals that of Missouri, Illinois, and Iowa.

STATEMENT of the Amount of Precious Metals produced in the States and Territories west of the Missouri River, during the Year 1876:

States and Territories.	Gold Dust and Bullion by Express.	Gold Dust and Bullion by other Conveyances.	Silver Bullion by Express.	Ores and Base Bullion by Freight.	TOTAL.
	Dols.	*Dols.*	*Dols.*	*Dols.*	*Dols.*
California	14,635,963	1,463,596	796,308	1,719,940	18,615,807
Nevada	220,803	22,080	44,725,802	4,312,079	49,280,764
Oregon	919,257	229,814	-	-	1,149,071
Washington	56,702	5,670	-	-	62,372
Idaho	1,182,222	236,444	220,695	35,000	1,674,361
Montana	1,956,553	195,655	274,824	350,000	2,777,032
Utah	47,795	4,779	781,263	4,373,682	5,207,519
Colorado	2,829,877	-	2,796,661	1,364,109	6,990,647
New Mexico	76,392	-	255,281	18,621	350,294
Arizona	103,528	-	336,564	671,900	1,111,992
Mexico	51,880	-	1,620,656	541,212	2,213,748
British Columbia	1,310,515	131,051	-	-	1,441,566
TOTAL $	23,391,487	2,289,089	51,808,054	13,386,543	90,875,173

The method and form of the foregoing is exactly similar to that of statements, which we have compiled since 1870, wherein no attempt was made to show the amount of gold contained in silver or doré bullion, or the lead and copper in base bullion, but the violent fluctuations of silver as compared to gold, during the present year, renders an analysis desirable, and we have spared no pains to arrive at a correct conclusion, and the results are as follows:—In round figures, of $37,000,000 produced from the Comstock Lode this year, $17,125,000 or quite 46 per cent. was gold; of the whole product of Nevada, 38 per cent. was gold, and of the total silver product, so-called, $18,647,925, or 31 per cent., was gold. The gross yield is constituted as follows: gold, $44,328,501; silver, $41,506,672; lead and copper, $5,040,000, equal $90,875,173.

Following the method indicated and the percentages arrived at for 1871 to

UNITED STATES.

1876 inclusive; for which years we have our own compilations to depend upon, the products separated are as follows :—

YEAR.	Total Product.	Lead, &c.	Silver.	Gold.
	Dols.	*Dols.*	*Dols.*	*Dols.*
1871	58,284,000	2,100,000	20,286,000	35,898,000
1872	62,236,959	2,250,000	20,527,500	39,459,459
1873	72,258,693	3,450,000	28,352,100	40,456,593
1874	74,401,045	3,800,000	30,498,000	40,103,045
1875	80,889,057	5,100,000	34,043,910	41,745,147
1876	90,875,173	5,040,000	41,506,672	44,328,501

We hoped to segregate the gold, silver, &c., for the years from 1870 to 1861 inclusive, also, but no data is obtainable that will stand the test of so careful an analysis as the years of 1871 to 1876 inclusive have been subjected to, and we see no way of reconciling discrepancy between $ 66,000,000 gold and silver published as the estimate of United States officials for 1870, and $ 56,184,000 shown here for 1871, which was a more productive year by at least $ 4,000,000 than 1870. We are confident that similar discrepancies or exaggerations as to the product of the United States exist in the estimates usually accepted for the years from 1870 to 1861 inclusive, and possibly all the way back to 1848.

Reasoning from what is known of our own country's product, as compared with estimates frequently put forth, we are inclined to believe that there is almost universal exaggeration as to the amount of gold and silver produced throughout the world.

As of possible interest, we give herewith the usually accepted estimates of the world's product of gold and silver in dollars, lowest and highest price for silver in London, in pence, per standard ounce, and the amount exported, in dollars, from Southampton to India, China, &c., from 1849 to 1876 inclusive.

ESTIMATE of the World's product of Silver, Lowest and Highest Price in London, in Pence, per Standard Ounce, and Exports from Southampton to India, China, &c., from 1849 to 1876 inclusive.

YEAR.	United States.	Mexico and South America.	Russia.	Other Countries.	Total Silver Product.	Lowest.	Highest.	Amount Exported from Southampton to India, China, &c.
	Dols.	*Dols.*	*Dols.*	*Dols.*	*Dols.*	*d.*	*d.*	*Dols.*
1849	—	30,000,000	500,000	10,000,000	40,500,000	59 3/8	60 1/8	—
1850	—	30,000,000	500,000	10,000,000	40,500,000	59 3/8	61 1/4	8,575,000
1851	—	30,000,000	500,000	10,000,000	40,500,000	60	61 3/8	12,235,000
1852	200,000	30,000,000	500,000	10,000,000	40,700,000	59 7/8	61 7/8	15,585,000
1853	200,000	30,000,000	500,000	10,000,000	40,700,000	60 1/8	62 1/4	15,475,000
1854	200,000	30,000,000	500,000	10,000,000	40,700,000	60 1/8	61 3/4	32,155,000
1855	200,000	30,000,000	500,000	10,000,000	40,700,000	60	61 1/4	60,565,000
1856	200,000	30,000,000	500,000	10,000,000	40,700,000	60 1/2	62 1/4	8,[illegible]655,000
1857	200,000	30,000,000	500,000	10,000,000	40,700,000	61	62 3/8	23,765,000
1858	200,000	30,000,000	500,000	10,000,000	40,700,000	60 3/4	61 7/8	71,140,000
4859	200,000	30,000,000	500,000	10,000,000	40,700,000	61 1/4	62 1/4	42,390,000
1860	1,000,000	30,000,000	500,000	10,000,000	41,500,000	61 1/4	62 1/4	34,120,000
1861	1,500,000	30,000,000	500,000	10,000,000	42,000,000	60 1/8	61 3/4	50,455,000
1862	3,000,000	30,000,000	500,000	10,000,000	43,500,000	61	62 1/4	41,315,000
1863	7,000,000	30,000,000	500,000	10,000,000	47,500,000	61	61 3/4	31,270,000
1864	10,000,000	30,000,000	500,000	10,000,000	50,500,000	60 5/8	62 1/4	17,990,000
1865	11,000,000	30,000,000	500,000	10,000,000	51,500,000	60 1/2	61 7/8	11,825,000
1866	10,000,000	30,000,000	500,000	10,000,000	50,500,000	60 1/8	62 1/4	3,210,000
1867	13,000,000	30,000,000	500,000	10,000,000	53,500,000	60 1/8	61 1/4	8,175,000
1868	12,000,000	27,500,000	500,000	10,000,000	50,000,000	60 1/2	61 1/8	11,810,000
1869	12,000,000	25,000,000	500,000	10,000,000	47,500,000	60	61	7,895,000
1870	16,000,000	25,000,000	500,000	10,000,000	51,500,000	60 1/4	62	18,560,000
1871	20,286,000	27,500,000	500,000	10,000,000	58,286,000	60 1/4	61	28,270,000
1872	20,527,500	26,000,000	500,000	10,000,000	57,027,500	59 1/4	61 1/8	12,485,000
1873	28,352,100	24,000,000	500,000	10,000,000	62,852,100	57 7/8	59 15/16	35,460,000
1874	30,498,000	25,000,000	500,000	10,000,000	65,998,000	57 1/4	59 1/8	18,570,000
1875	34,043,910	25,000,000	500,000	10,000,000	69,543,910	55 1/2	57 1/4	47,500,000
1876	41,506,672	25,000,000	500,000	10,000,000	77,006,672	46 1/2	58 1/2	—
TOTAL	273,314,182	800,000,000	14,000,000	280,000,000	1,367,314,182	—	—	747,450,000

ESTIMATE

ESTIMATE of the World's product of Gold from 1849 to 1876 inclusive, and of Gold and Silver combined.

YEAR.	United States.	Australia.	Mexico and South America.	Russia.	Other Countries.	Total Gold Product.	Total Gold and Silver Product.
	Dols.	*Dols.*	*Dols.*	*Dols.*	*Dols.*	*Dols.*	*Dols.*
1849	40,000,000	-	5,000,000	14,000,000	2,500,000	61,500,000	102,000,000
1850	50,000,000	-	5,000,000	13,000,000	2,500,000	70,500,000	111,000,000
1851	55,000,000	7,000,000	5,000,000	12,000,000	2,500,000	81,500,000	122,000,000
1852	60,000,000	80,000,000	5,000,000	12,000,000	2,500,000	159,500,000	200,200,000
1853	65,000,000	70,500,000	5,000,000	12,000,000	2,500,000	155,000,000	195,700,000
1854	60,000,000	47,500,000	5,000,000	12,000,000	2,500,000	127,000,000	167,700,000
1855	55,000,000	60,500,000	5,000,000	12,000,000	2,500,000	135,000,000	175,700,000
1856	55,000,000	71,500,000	5,000,000	13,500,000	2,500,000	147,500,000	188,200,000
1857	55,000,000	57,000,000	5,000,000	13,500,000	2,500,000	133,000,000	173,700,000
1858	50,000,000	53,500,000	5,000,000	13,500,000	2,500,000	124,500,000	165,200,000
1859	50,000,000	54,000,000	4,500,000	13,500,000	2,500,000	124,500,000	165,200,000
1860	46,000,000	52,500,000	4,500,000	13,500,000	2,500,000	119,000,000	160,500,000
1861	43,000,000	49,000,000	4,500,000	15,000,000	2,500,000	114,000,000	156,000,000
1862	39,000,000	46,500,000	4,500,000	15,000,000	2,500,000	107,500,000	151,000,000
1863	40,000,000	44,500,000	4,500,000	15,500,000	2,500,000	107,000,000	154,500,000
1864	46,000,000	45,500,000	4,000,000	15,000,000	2,500,000	113,000,000	163,500,000
1865	53,000,000	44,000,000	4,000,000	16,500,000	2,500,000	120,000,000	171,500,000
1866	53,500,000	44,000,000	4,000,000	17,000,000	2,500,000	121,000,000	171,500,000
1867	51,500,000	41,500,000	3,500,000	17,000,000	2,500,000	116,000,000	169,500,000
1868	48,000,000	48,500,000	3,000,000	18,000,000	2,500,000	120,000,000	170,000,000
1869	49,500,000	46,500,000	2,500,000	20,000,000	2,500,000	121,000,000	168,500,000
1870	50,000,000	38,500,000	2,500,000	22,500,000	2,500,000	116,000,000	167,500,000
1871	35,898,000	43,000,000	3,500,000	24,000,000	2,500,000	108,898,000	167,184,000
1872	39,459,459	36,500,000	3,500,000	23,000,000	2,500,000	104,959,459	161,986,959
1873	40,456,593	39,000,000	3,500,000	22,500,000	2,500,000	107,956,593	170,808,693
1874	40,103,045	29,500,000	4,000,000	22,500,000	2,500,000	98,603,045	164,601,045
1875	41,745,147	28,500,000	4,000,000	22,500,000	2,500,000	99,245,147	168,789,057
1876	44,328,501	28,000,000	4,000,000	22,500,000	2,500,000	101,328,501	178,335,173
TOTAL	1,356,490,745	1,207,000,000	118,500,000	463,000,000	70,000,000	3,214,990,745	4,582,304,927

Since the demonetisation of silver by Germany, $40,000,000 is supposed to have been the amount sold by that Government, with a remaining surplus of possibly $80,000,000, upon the basis of 10 marks of token money, silver, as the average required per capita for 42,000,000 of people; but $50,000,000 of the $80,000,000 remaining may be required to meet the increase suggested in the Reichstag, of 5 marks, or from 10 to 15 marks per capita.

If the legal tender and National Bank $1 notes should be retired, and silver substituted, $100,000,000, including all subsidiary coins, would not be excessive for the use of the United States.

The export to India, China, &c., is larger this year than any, save one, since the Sepoy rebellion and India railroad building era (1855 to 1859 inclusive), Southampton showing $47,500,000, and the United Kingdom combined say, $70,000,000.

A comparison of the actual and probable demand with the actual and probable production does not appear to be a sufficient explanation for the extraordinary depreciation of silver during 1876.

Jno. J. Valentine,
General Superintendent.

CENTRAL AMERICA.

CENTRAL AMERICA.

Sir *Henry Scholfield* to Mr. *Lister*.

(Extract.)

Guatemala, 21 October 1876.

No silver is produced in Guatemala nor in Central America to any appreciable extent. I do not think that, in all the five republics, 10,000 *l.* of silver ore is mined in 12 months.

The currency of Central America is silver. The silver dollar is exactly equal to the 5-franc piece, which is at par with the fractional silver currency of the United States of America, and with the currency of Peru, Chili, Bolivia, and the United States of Colombia. These dollars are worth 7 per cent. discount less than the Mexican dollars. In Costa Rica they have a debased silver coinage, worth about 20 per cent. less than the Mexican.

The depreciation of silver has made itself very sensibly felt in Central America, for although the standard nominally never changes, the fact of its having too high a value attached to it, when compared with gold, causes a corresponding rise in all articles which come from abroad, or which can be disposed of abroad, in countries where the standard is gold.

Thus exchange on England, Europe, and the United States has risen lately in an unprecedented manner, because silver here has to be converted into gold there, to be employed in the payment of imported goods and of previous indebtedness, and more silver is now required for these operations than before; and as the exports are paid for in gold, and there is an extra profit on the bills of exchange representing the value of the exports, the producers demand this extra price, and therefore more silver has to be paid for the same article, and consequently it has a smaller purchasing power.

Henry Scholfield.

VENEZUELA.

VENEZUELA.

(Commercial, No. 12.)

Mr. *Middleton* to the Earl of *Derby*.

My Lord, Caracas, 16 November 1876.

In connexion with your Lordship's circular, Commercial, of the 2nd of September, received by me on the 21st of October last, I have the honour to enclose a copy and translation of a section of the report for the present year of the Minister of Finance to the Congress, containing statements referring to the national money of Venezuela coined in Europe for account of the Government, and delivered in this country for circulation, with a view to remedying the embarrassments produced by the large amount of damaged money in circulation, and likewise those produced by coin not possessing the proper legal conditions having been called in.

By the table incorporated in the section of the report of the Minister of Finance referred to, it appears that, under the five several dates specified therein, the amount of 402,819·40 venezolanos nominal, and 400,000 venezolanos real value, in silver pieces of 5, 10, 20, and 50 cents., or ½, 1, 2, and .5 reals, of the weight severally of 1·25, 2·50, 5, and 12·50 grams, and of the standard of 835 milesimos of silver respectively, and the amount of 385,579·98 venezolanos nominal, and 346,000 venezolanos real value, in gold pieces of 5 venezolanos, amounting to a total of all descriptions of money of 788,399·38 venezolanos nominal, and 746,000 venezolanos real value, have been delivered to the Venezuelan Government from Paris, where the coining was effected through their agent, the authorisation of the French Government having been previously obtained by application to their legation in Caracas.

The

The difference in the nominal and the real value of the above amounts is to be accounted for by the disbursements occasioned by the preparation of dies for the several pieces of coin specified and the labour expended in their manufacture, as also by a correction of the date on the shield which was ordered to be made. It may be observed also that no Venezuelan silver pieces of the value of 100 cents, (being one venezolano) have been to all appearance coined in Paris since, although the die for them was cut more than two years ago; no such pieces have been imported, in consequence, as it would seem, of smaller pieces being more necessary, in order to provide for the requirements of retail trades, payment of wages in the agricultural districts, &c., gold pieces being the usual medium employed in wholesale trading transactions, and the more important classes of payments, the Venezuelan pieces already imported being indeed totally insufficient for meeting the smaller requirements above referred to, and which can only, as yet, be provided for by the help of the larger number of small silver pieces of different foreign countries still in circulation, all further importation of any foreign silver coin, whatever may be its value, having been prohibited, and its further circulation to be also prohibited, so soon as a sufficient amount of national silver money shall have been imported to admit of it, by the resolution of the Minister of Finance, under date of the 28th of June, which I had the honour of enclosing to your Lordship by my Despatch of the 15th of July last.

As is also stated in the enclosed section of the report of the Minister of Finance, a balance of new Venezuelan coin from Paris of 647·91 venezolanos remained in the hands of the agent of Venezuela charged with the coining operations in Paris referred to.

By a resolution of the President of the Republic, also under date of the 28th of June last, the Venezuelan Government contracted with a foreign firm of this capital for the coining and importation of silver pieces of similar value to that possessed by those specified in the table enclosed, and also of a standard of 835 milesimos of silver, to the amount of 240,000 venezolanos, and with permission for the same dies as those before used to be made available.

Owing to the value of German thalers having been reduced from 8 to 7½ reals by Presidential decree, they are being sent back to Europe to so large an amount that there will soon be no more left in the country, and such is the case also in regard to gold pieces of 20 marks, the value of which was so reduced from 5·20 to 5 venezolanos.

As connected with currency operations in Venezuela, I may mention also that by a resolution of the President of the 14th of June last, a coining was ordered, to the amount of 150,000 venezolanos, in the United States of North America, for which permission was obtained through the legation of that country in Caracas, of pieces representing, in nickel money, the type of 2½ cents of a venezolano, thus divided:—

	Venezolanos.
2,000,000 pieces of 2½ cents - - - - -	50,000
10,000,000 pieces of 1 cent. - - - - -	100,000
Venezolanos -	150,000

the said pieces to be of like diameter to those of the same value in circulation in the United States of North America, but to bear the arms of Venezuela and the value upon them.

I have the honour to add that there is scarcely any production of silver in Venezuela, nor does it appear probable that any particular perturbation, such as that which has been caused by the depreciation of silver elsewhere, will occur.

I have, &c.
(signed) *R. T. C. Middleton.*

BRAZIL.

BRAZIL.

Enclosure of Mr. *Buckley-Mathew's* No. 13, Commercial, dated 8 November 1876.

MEMORANDUM on the Monetary System of Brazil.

THE monetary system of Brazil consists of an *inconvertible forced paper currency*, supplemented by a gold, silver, nickel, and copper coinage.

The real is the monetary unit. The milreis may, however, be taken as the practical monetary unit. The sovereign being a legal tender for 8,890 reis, the sterling value of the milreis should be 27 *d.*, which is the par of exchange. But, in consequence of the forced paper currency, and the demand for sterling remittances exceeding at times the value of the produce to be exported, the sterling value of the milreis is constantly fluctuating. During the last 20 years it has ranged from 14 *d.* to 30 *d.*

The total amount of inconvertible paper currency in circulation in March 1875 is estimated in the last Report of the Minister of Finance at 181,868,699 milreis, which, calculated at the present exchange of 24 *d.* to the milreis, amounts to, in sterling, 18,186,869 *l.*, and is thus made up :—

	Milreis.	*Milreis.*
State Paper Money		149,501,299
Bank of Brazil	30,780,000	
Bank of Bahia	1,356,375.	
Bank of Maranhao	231,025	
		32,367,400
		181,868,699

Besides this paper currency a limited amount of national gold and silver coins are in circulation. It has, however, been found impossible to estimate, with any satisfactory degree of exactness, the amount in existence at the present time. During the Paraguayan war a large amount of silver was monetised, but the greater portion soon left the country, and what now remains must be very small.

Silver milreis and silver ½-milreis pieces are seldom met with, and are rather objected to on account of their apparent similarity to the nickel coinage of 100- and 200-reis pieces.

It has been suggested that silver should be substituted for the small paper notes of 1 milreis and 500 reis; and if its value continues to decrease, it is possible that some such measure may be adopted, in which case Brazil would absorb an amount of silver proportionate to its general currency. This, however, depends on exchange going up to 27½ *d.* or 28 *d.* the milreis, which would cause a large amount of sovereigns to be imported into and circulated in the country.

The amount of currency per head in Brazil is considerably below that of European countries, estimating the population at 11,000,000, and the currency at about 19,000,000 *l.* sterling.

In addition to the paper, gold, and silver, there is a limited amount of base coinage of nickel and copper, amounting to about 500,000 *l.* sterling. In fact, it may be said that this base coinage, and the paper money to which it is subsidiary, constitutes, for all practical purposes, the currency of the country, for gold is looked upon purely as a merchandise, and silver is seldom seen in circulation.

Schedule No. 1 shows the total amount of gold and silver coined by the Imperial Mint during the last 20 years; and Schedule No. 2 gives the amount which, during the last 5 years, has passed through the Customs.

But unless, as above indicated, some alteration of the currency system of Brazil takes place, there is no reason to suppose that the Customs Schedule of

of the last five years will prove an unfaithful basis on which to calculate, for a like period, the amount of Brazilian dealings in foreign coins and the precious stones.

N. R. O'Conor.

Rio Janeiro,
2 November 1876.

SCHEDULE No. 1.

VALUE of GOLD and SILVER Coined at the Mint of *Rio de Janeiro*, 1855–56 to 1874–75.

Financial Years.	Gold.	Silver.	Total Coinage.
	Milreis.	*Milreis.*	*Milreis.*
1855–56 - - - - -	6,919,700	1,071,071	7,990,771
1856–57 - - - - -	5,519,346	668,227	6,187,573
1857–58 - - - - -	4,316,934	1,095,687	5,412,621
1858–59 - - - - -	1,029,576	1,465,956	2,495,532
1859–60 - - - - -	436,275	1,276,935	1,713,210
1860–61 - - - - -	418,950	1,739,402	2,158,352
1861–62 - - - - -	540,230	692,117	1,232,347
1862–63 - - - - -	250,240	836,548	1,086,788
1863–64 - - - - -	80,440	949,440	1,029,880
1864–65 - - - - -	221,190	1,352,541	1,573,731
1865–66 - - - - -	1,465,980	1,196,848	2,662,828
1866–67 - - - - -	2,505,217	1,074,070	3,579,287
1867–68 - - - - -	241,910	580,011	821,921
1868–69 - - - - -	112,940	724,705	837,645
1869–70 - - - - -	113,740	5,224	118,964
1870–71 - - - - -	39,238	- - -	39,238
1871–72 - - - - -	79,293	- - -	79,293
1872–73 - - - - -	62,087	- - -	62,087
1873–74 - - - - -	85,866	- - -	85,866
1874–75 - - - - -	106,760	117,057	223,817
1855–56 to 1874–75 - - - -	24,545,912	14,845,839	39,391,751
**Equal in sterling to - - - £.*	*2,761,415*	*1,670,157*	*4,431,572*
Yearly average Coinage - - £.	*138,071*	*83,508*	*221,579*

* The sterling value of the milreis has been taken at 27 *d.*

Schedule No. 2.

Value of Gold and Silver Imported into *Rio de Janeiro*, 1871-72 to 1875-76 (as given in a Customs Return, dated 23rd October 1876).

Whence Imported.	Financial Years. 1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	Total, 1871-72 to 1875-76.
Gold.						
In Coin (the £. having been calculated at 8,890, and the dollars at 1,800 reis):	£.	£.	£.	£.	£.	£.
Great Britain		605,304	291,481	132,653	530,259	
Germany		- -	180	- -	84	
France		15,437	- -	223	942	
Italy		5,573	- -	77	- -	
Portugal	552,994	1,740	200	2,734	12,424	3,691,059
United States		34,593	- -	- -	21,300	
Chili		113	4,050	- -	- -	
Argentine Confederation		43,817	171,992	178,217	421,631	
Uruguay		226,059	154,865	141,573	140,544	
Total	552,994	932,636	622,768	455,477	1,127,184	3,691,059
In Bars (calculated at 1,010 reis per gramme):						
Great Britain	- -	- -	- -	- -	1,808	1,808
Belgium	311	- -	- -	- -	- -	311
Total	311	- -	- -	- -	1,808	2,119
Wrought (calculated at 1,500 reis per gramme):						
Great Britain	21,162	31,292	37,312	26,923	26,172	142,861
Germany	1,528	2,619	613	895	1,710	7,365
France	9,322	32,835	23,459	77,643	55,418	198,677
Italy	219	- -	20	523	204	966
Belgium	1,835	2,737	7,189	502	557	12,820
Portugal	306	707	377	1,478	342	3,212
United States	43	370	23	- -	126	562
Argentine Confederation	225	- -	- -	585	1,179	1,989
Uruguay	1,787	135	- -	- -	722	2,644
Various Countries	- -	- -	- -	- -	530	530
Total	36,429	70,695	68,993	108,549	86,960	371,626
Silver.						
In Coin (free of duty):						
United States		1,453	- -	- -	- -	
Chili	13,710	1,125	- -	- -	293	24,328
Argentine Confederation		390	495	- -	- -	
Uruguay		3,034	225	3,603	- -	
Total	13,710	6,002	720	3,603	293	24,328
Wrought (calculated at 150 reis per gramme, paying 7 per cent. duty):						
Great Britain	2,344	4,833	6,801	2,181	4,030	20,189
Germany	12	2,879	372	258	322	3,343
France	1,560	7,887	6,324	11,709	6,252	33,732
Italy	- -	204	63	277	- -	544
Belgium	797	2,351	256	269	18	3,691
Portugal	3,366	3,476	4,195	1,903	2,456	15,396
United States	69	5	- -	- -	79	153
Argentine Confederation	45	- -	- -	- -	17	62
Total	8,193	21,135	18,011	16,597	13,174	77,110
Grand Total, Gold and Silver £.	611,637	1,030,468	710,492	584,226	1,229,419	4,166,242

Note.—The original figures were in milreis, which have been converted to sterling at 27 *d.*

VALUE of GOLD (in Dust, Bars, and Lumps) Exported from *Rio de Janeiro*, 1869-70 to 1875-76 (as given in a Customs Return, dated 20th October 1876).

Destination.	Financial Years.							Total, 1869-70 to 1875-76.
	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	
	£.	£.	£.	£.	£.	£.	£.	£.
Great Britain - -	128,114	33,980	8,408	40,568	83,073	171,780	288,136	754,059
France - - -	273	7,432	7,876	- -	171	- -	- -	15,752
Portugal - - -	- -	- -	-	138	315	- -	- -	453
TOTAL - - - £.	128,387	41,412	16,284	40,706	83,559	171,780	288,136	770,264

Note.—The sterling value of the milreis has been taken at 27 *d.* The mean value of the gold exported was 1,050 reis per gramme, subject to 2 per cent. duty.

(Commercial, No 1.)

Mr. *Walker* to the Earl of *Derby*.

(Extract.)

British Consulate, Pernambuco,
18 October 1876.

OWING to the absence of all silver currency in this province (the whole of the money being either paper, copper, or nickel, the former of which is predominant), I shall be unable to furnish any information that would be of service on this point.

(signed) *E. H. Walker.*

(Commercial, No. 2 of 1876.)

Mr. *Austin* to the Earl of *Derby*.

(Extract.)

Rio de Janeiro, 23 December 1876.

BRAZIL has not exercised any influence externally in the depreciation of this metal, at least for several years. There are no silver mines in operation, and consequently no production, and there is neither importation nor exportation of the article.

A small quantity of silver currency existed in the Empire in 1865, when the war with Paraguay broke out. In the third year of that war, however, in consequence of the extraordinary depreciation in the paper currency, it was all exported as bullion to the River Plate. The latter depreciation amounted in 1868 (the third year of the war) to 40 per centum, when silver coin, though containing a large amount of alloy, was consequently at a premium for exportation.

This silver has never found its way back into the country, and its place in the circulation is now represented by small notes of the nominal value of 1*s.* and 2*s.* respectively.

(signed) *R. Austin.*

PERU.

PERU.

(Commercial, No. 10.)

Mr. *Graham* to the Earl of *Derby*.

(Extract.)

Lima, 27 November 1876.

IN the total absence of statistics, it is not easy to furnish satisfactory reports upon this or any other subject in Peru. A statistical bureau was established in 1874, but up to the present has given no results, and I have, therefore, been under the necessity of consulting such authors and records as I could obtain access to; and if the result is somewhat meagre, I trust your Lordship will kindly take into consideration the difficulties with which I have had to contend.

The laws regulating the working of mines in this country are still the old Spanish mining laws, promulgated by Royal Decree of 29th December 1777, 20th January and 20th August 1779, with additions and modifications made under the reign of Ferdinand VII. A Royal Order in relation to mining laws in Peru was issued on 8th December 1785, and was published in Lima 7th October 1786. Copies of these laws can be more easily obtained in Madrid than in Lima. The present Congress is occupied in modifying the old code, and a project of law is now before the House. There are now no less than 15,000 mines held in Peru, of which only about 600 are worked; but this state of things will be amended by the new laws. Silver is the standard here; gold was demonetised by the law of 30th December 1872.

The circulation of the four associated banks on the 15th of this month amounted to 13,098,820 soles 35c., of which they had in specie 1,882,018 soles 99c.; 62,000 soles being in gold, and 1,820,018 soles in silver. The notes of these banks are a legal tender for all payments, taxes, import duties, &c. The export of silver coin is prohibited; gold coin pays 3 per cent. export duty; silver, in bars, 3 per cent.; silver coin is melted down into bars in order to avoid this prohibitory law, and is sent abroad in considerable quantities; but for obvious reasons it is impossible to obtain any reliable data. Silver ore is produced and exported in very large quantities, but no data can be produced. Silver soles are now at 56 per cent. premium, and are only held by a few dealers. No brassage is paid, the Government coin bars free of expense, and return their full value in specie, giving the alloy gratis. There is no legal limit to the amount of gold and silver allowed to be coined. Only one mint exists in Peru, and is managed by the Government in Lima; between the years 1868 and 1875 this establishment coined 17,053,389 silver soles. Foreign coins are allowed to be imported and circulate by custom; they come principally from Bolivia and Chile. Mining is free, as will be seen by reference to the laws above quoted.

Peru is the great silver-producing country of South America; it is to be found in all parts of the western range of the Andes, between latitudes 3° and 22° south. The most important district, that of Cerro de Pasco, produced, since the discovery of the ore in the year 1630 to 1849, no less than $475,000,000. A proposal has been made to run a tunnel for 150 metres under the present workings, on the plan of the famous Sutro tunnel at the Virginia city mines, Nevada, for the purpose of tapping the mines, now full of water; and it is supposed that sulphurets of silver or bronzes to the value of $500,000,000 would be obtained, taking as a basis the quantity and amount worked out from above the present line of operations.

According to Castelnau's "Histoire d'une Voyage dans l'Amérique du Sud de Rio Janeiro à Lima, années de 1843 à 1847," undertaken by order of the French Government, and published in Paris, there were smelted in 30 years, viz., from 1790 to 1820, 101,784,476 ounces of silver in the seven assaying works of the then Spanish Government at Lima, Truxillo, Pasco, Huacuanga, Arequipa, Tacna, and Puno. According to the same author, in the 5 years which transpired between 1835 and 1839, there were smelted in the same places silver to the amount of $14,506,721 56 cents., and in the 12 years from

PERU.

1763 to 1794 exports of all kinds from Callao were valued at $ 88,120,785, of which $ 78,995,756 were silver. These large amounts were produced by the old system of mining and smelting, the ores being brought from long distances on mules over the mountains by narrow paths, in many instances cut in the sides of precipices, where often animals and loads were lost, owing to a false step or stumble. I have myself seen these old paths, and it appears incredible how they could have been used for such a purpose.

Railroads are now opening up the great ore-beds; and when, owing to the improved machinery which can now be sent up, mines are fairly started, Peru will, in a few years, produce immense quantities of silver, derived from a much larger area than is known in any other country at the present day.

No reliable data can be obtained here relative to the export of silver to Great Britain, and better information on that subject will be found in the Board of Trade reports on imports into the United Kingdom.

(signed) *W. E. Graham.*

CHILE.

CHILE.

Mr. *Drummond Hay* to the Earl of *Derby*.

(Extract.)

(Commercial, No. 16.)

British Consulate General,
Valparaiso, 28 November 1876.

I HAVE the honour to furnish such information as I have been able to collect in reference to the production and distribution of silver from the mines of Bolivia and Chile, the export of that metal, and the legislation in this country touching the current coins.

In obtaining the information I now give, I have been much indebted to Mr. Stewart Jackson, of Valparaiso, an English gentleman whose opinion in reference to such matters carries great weight, owing to his long residence on this coast, and constant association with mining companies and banks, in which he holds leading positions.

The mines of Caracoles, Bolivia, began to produce regularly in 1871, and the present production from those mines may be said to average about 600,000 marks per annum. The weight of a mark is 8 ounces, and may be estimated at a value of $ 10 gross.

The following Table shows the produce yielded by 16 of the richest mines in Caracoles during a period of 5 years :—

SILVER ORES produced by the *Descubridoras* Mines, from the 1st November 1871 to the 30th September 1876.

DATE.	Ores distributed.			Ores sold.		
	Spanish Quintals.*	Marks.*	Average Ley.	Spanish Quintals.	Marks.	Average Ley.
1871. Nov. and Dec.	22,114·35	109,212·91	316·06	—	—	—
1872. 1st Semester	46,983·63	143,912·65	196·03	16,388·43	41,750·10	163·05
„ 2nd „	99,657·92	260,468·50	167·27	3,687·74	4,357·38	75·62
1873. 1st Semester	119,710·96	300,512·95	160·66	4,323·80	4,966·55	73·47
„ 2nd „	128,775·32	333,886·34	195·93	4,254·06	3,377·73	50·82
1874. 1st Semester	126,593·56	254,580·76	128·70	5,743·82	5,302·06	59·08
„ 2nd „	125,053·84	229,651·91	117.53	22,621·91	14,649·68	41·44
1875. 1st Semester	79,255·34	148,527·49	119·93	48,230·08	34,820·15	46·20
„ 2nd „	69,147·69	131,077·49	121·30	123,235·46	90,968·36	47·24
1876. 1st Semester	105,381·73	90,695·34	55·08	20,857·47	15,418·46	46·39
„ 3rd Quarter	41,006·95	28,732·93	41·84	1,536·82	8,352·13	34·78
	963,681·29	2,031,260·27	134·89	250,879·59	223,662·60	57·05

* 200 marks=1 quintal.

CHILE

Total Production.

	Quintals.	Marks.	Average Ley.
Ores distributed - - - - -	963,681·29	2,031,260·27	134·89
Ores sold - - - - - -	250,879·59	223,662·60	57·05
Total Production - - -	1,214,560·88	2,254,922·87	118·82

The production of the Descubridoras mines of Caracoles is shown by the above table to have been $22,000,000 dols. worth of silver in 5 years, or, on an average, about $4,500,000 per annum. The remaining mines of Caracoles may be said to have produced a quantity equal to a little over one-fifth of this amount.

It is very difficult to ascertain the actual cost of production, as it varies according to the different mines. The cost of the silver produced in the Deseada mine during the month of October last was $1 per mark, but this was owing to great economy in general expenses, and also that part of the production was from rubble of the old working. The Descubridoras mines, with 4 mines in active work and 6 in half-work, produced 222,708 marks; and the cost of production, administration, freight to Antofagasta, and other expenses, was $438,000, or a little less than $2 per mark; but this cannot be taken as the general cost, as many other mines were worked unproductively at the same time. The average cost of production may therefore be fairly estimated at $3½ per mark. This, however, does not include the cost of turning the ore into bar-silver, which varies according to the "ley," or fineness of the stuff.

The mines in Bolivia exist in Oruro, Potosi, Tupiza, Huanchaca, and Caracoles; the first four mineral districts yield from 40,000 to 50,000 marks per month. This silver is either coined in Bolivia, or is sent down partly to Arica for shipment, partly, but in very small quantities, through Arequipa, and partly through Cobija.

The Huanchaca mineral district is giving at present 8,000 marks per month, but is expected to give double very shortly. This production is sent direct to England through Cobija.

The Potosi mineral district is principally worked by a large company who own the main shaft; many mines are comprised in one, and the production may therefore be taken as coming from 8 or 10 mines. I have not, however, been able to ascertain the exact amount.

In Caracoles the number of mines denounced is very large, probably over 2,000; but of these there are not over 50 in active work, and perhaps another 100 by *pirquen*, which means the yielding of the working of a mine to labourers who work for their own profit, and thus maintain the owner's claim to the mine. Working a mine by *pirquen* is resorted to when the owner lacks capital or other means for the active working of the mine. Of the 50 mines in active work, some yield very little, but give a total production at present of about 50,000 marks per month. The production in the years 1873 to 1875 varied from 50,000 to 80,000 marks per month, but since then the principal mines that have worked have been almost exhausted in the upper region; and the present produce comes from a portion of the mines which have found metals at 120 to 150 metres level, and from the working of pillars in the upper region, as in the Deseada, Descubridora, and other mines, as also for the low metals which exist in abundance in the crumblings (*desmontés*).

It is only in one or two parts of Caracoles, and particularly in that which is called the "Isla," the second region has been as yet reached; and although scientific men consider the existence of argentiferous deposits in a second region as a certainty, it is still a matter of doubt. Should such a region exist, it will probably be found at a depth of from 200 to 300 metres. The production in Caracoles, therefore, depends,—

First, on finding in the present mines a second region on a lower level.

Secondly, on the continuance of "bonanza," or a paying lode in those mines which are at a level of 120 to 150 metres.

Thirdly, on economical working of metals, yielding from 15 to 30 marks per 64 quintals, and of which there is a great abundance on the surface of nearly all the mines.

And,

And, fourthly, on sufficient capital being raised for working a larger number of mines which are well situated, and have good lodes. At present capital is wanted. The financial condition of Chile is such that no capital can be now raised for working new mines, and the different companies are waiting till the problem of a second region be solved by one or two mines before going to a large expense in adjacent mines. When these adverse causes are removed, the produce of the Caracoles mines will be much increased. The average ley of the ores is said to be larger than that of the Nevada district, though the expenses attending carriage are greater at Caracoles, which is situated in a desert from whence freight to the coast is very high.

Production of Silver in Chile.

The exports from Atacama during 1874 and 1875 are as follows:—

	1874.	1875.
	Dols.	*Dols.*
Silver, in bars	4,326,433	5,356,160
*Silver and copper regulus	898,849	630,500
†Copper and silver ores	12,556	53,791
Silver ores	114,212	36,902
‡Copper, silver, and gold	108,160	36,240
Total dollars	5,460,210	6,113,593

* The value of copper in this item is about $ 200,000 in 1874, and $ 210,000 in 1875.
† Nearly all silver; copper of unimportant value.
‡ One half of this item may be taken as silver.

In this export, however, are included some ores from Bolivia which were imported into Chile for smelting, the following being the proportions of the Bolivia and Chile bar silver exported from Atacama:—

District where Ores were obtained.	1874.	1875.
	Kilograms.	*Kilograms.*
Bolivia	4,444	21,047
Chile	43,706	112,856
Total	48,150	133,903

The high increase of export of Chile bar silver in 1875 is attributable to the extra production in the Andacollo and Chañaral mines. Increased facilities for amalgamation of ores were established in 1875 at Antofagasta, Bolivia, rendering the export to Chile unnecessary.

In the province of Atacama there were, in 1875, 199 mines of silver, 11 of copper and silver, 1 of silver and lead, and 1 of copper, silver, and gold—the greater number in active work, though some are worked by *pirquen*, as in Bolivia. The number of silver mines worked in other parts of Chile may be estimated at from 8 to 10.

The export of silver ores from Caldera during the present year (1876) has been as follows:—

	Kilograms.		*Kilograms.*
January	4,401	July	6,063
February	3,313	August	4,201
April	876	September	6,485
May	167	October	3,679
June	3,290	Total, Jan. to Oct.	32,475

CHILE.

This does not, however, show the actual production, as it does not include that which is sent to the mint for coinage; but the production may be calculated on the average of the months June to October, as in these months, owing to the adverse exchange, no bar silver would be coined.

The exports of bar silver (as given by the returns) from Caldera in 1875 are 114,407 kilos., representing a value of $ 4,974,000; but as this does not include the export from the minor adjacent ports, the estimate of $ 5,356,160 as taken from the report of the Board of Mining in Copiapo, is believed to be correct.

The yearly production of silver in Bolivia may be estimated at $ 11,000,000 and in Chile at $ 5,500,000, and to ascertain the export, the amount coined in the two countries has to be deducted.

The export of silver coin from Chile up to the month of July 1876 is very insignificant, and was principally for Peru, Monte Video, and Rio de Janeiro. In July, when the exchange was unfavorable, the large exportation to Europe commenced.

The export of silver coin to Europe from January to June 1876 may be given as $ 10,000 but from July to the 16th November the amount has been $ 902,000. This, however, does not include what may have been sent by private hands, and which may be about 5 per cent. more.

The export of gold coin from Chile during the present year has been very great; a gold coin is now rarely seen in circulation. Chile gold at this date obtains a premium of 10 per cent., and English gold from 15 to 20 per cent. I am informed, by a competent authority, that the export of gold coin during this year has reached the high figure of 550,000 *l.* sterling.

The value of gold and silver coined by the mint at Santiago in the 21 years from 1855 to 1875 is given in the return from the Statistic Office as—

	$
Gold - - - - - - - - - - - -	16,395,059
Silver - - - - - - - - - - - -	14,760,367
	31,155,426

which gives an average of $ 1,531,210 a year, and for silver alone $ 702,827.

The coinage in 1874 and 1875 is rendered in the official returns from the mint as follows:—

——	1874.	1875.
	$	$
Gold - - - - -	133,980	73,428
Silver - - - - -	1,511,588	2,161,613

Chile virtually adopts the bimetallic system. Gold is, however, the only metal which has a fixed price by law. The mint price paid for silver may be changed, but cannot exceed the maximum of $ 42·926. Owing to the scarcity of gold, silver at present may be considered as the basis of the currency. I annex hereto a table of the gold and silver coins of Chile, and their relative value, as established by the law dated the 9th of January 1851.

(signed) *J. de V. Drummond Hay.*

Enclosure of Mr. *Drummond Hay's* No. 16, Commercial.

TABLE of COINS in *Chile*.

Class.	Names.	Value. In Silver Dollars.	Value. In Cents.	Ley.	Allowance for Difference in Weight.	Number of Coins in a Kilogram.	Legal Weight of each Coin.	Weight of Fine Gold or Silver.	Diameter of each Piece.
							Grammes.	*Grammes.*	*Millimetres.*
Gold	Condor	10	1,000	0·900	0·0035	65·56087	15·2530	13·72770	28·5
	Doblon	5	500	„	„	131·12174	7·6265	6·86385	22
	Escudo	2	200	„	„	327·80435	3·0506	2·74554	16·5
	Peso	1	100	„	„	655·60870	1·5253	1·37277	14
Silver	Peso	1	100	„	„	40	25·0000	22·50000	37
	Medio Peso	—	50	„	„	80	12·5000	11·25000	30
	Venite	—	20	„	„	200	5·0000	4·50000	23
	Decimo	—	10	„	„	400	2·5000	2·25000	18
	Medio Decimo	—	5	„	„	800	1·2500	1·12500	15

VALUE of a Kilogram of GOLD or SILVER.

	Real Maximum Value.	Nominal Value.	Difference. Per Kilogram.	Difference. Per 100.
	$	$	$	$
Gold	715·000	728·4541	13·4541.	1·8815
Silver	42·926	44·4444	1·1518	3·5363

RELATIVE VALUE of BULLION, Weight for Weight.

	Uncoined.	Coined.
Gold to Silver	16·65	16·39
Gold to Copper	1096·77	728·45
Silver to Copper	65·84	44·44

Valparaiso,
28th November 1876

J. de V. Drummond Hay.

ARGENTINE REPUBLIC.

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Enclosure of Mr. West's No. 5, Commercial, of 14th January 1877.

REPORT on the Silver Currency of the Argentine Republic, by one of the principal Bankers in Buenos Ayres.

THE circulating medium throughout the Argentine Republic is so badly arranged at present, that no system of unity exists save in form, and there is no coined money whatever of a national character. Formerly several of the provinces had mints, which, however, never acquired any importance, and were suspended even before the acceptation of the new Federal Constitution in 1860, that took from the provinces the right to coin money. From these circumstances it results that the want of a fixed standard in the country in the shape of an actual national coinage has obliged the authorities to grant a legal course to foreign silver.

Until 1873 the Republic made use of—

1. The *paper dollar* of Buenos Ayres.
2. The *peso plata* of 17 to the *onza de oro*, or gold ounce.
3. The *peso fuerte*, or hard dollar, of 16 to the *onza de oro*.
4. The *onza de oro*, equal to about 65 *s.* of our currency, and was generally taken as the monetary unit.

Nos. 2 and 3 may, however, be said to have been moneys of account only. No. 3 has at present no metallic representative, and has the same value as that officially given to the Spanish *duro*.

General Mitre, when President of the Republic in 1863, fixed the relative values of gold foreign coins in so many *pesos fuertes* each, excluding silver; which latter metal, although not a national legal tender, has been allowed to circulate in various provinces by the provincial authorities in the shape of Bolivian and Chilian silver coins.

In 1875 the National Government sanctioned a general *ley de monedas*, authorising the minting of gold and silver Argentine coins, fixing the proportion between silver and gold as 16·266 to 1.

The law contained clauses allowing the Government to establish in the meantime the relative values of foreign gold coins, taking for base the new Argentine *pesos fuerte* of $1\frac{2}{3}$ grammes, $\frac{9}{10}$ fine, or, say, $1\frac{1}{2}$ grammes fine gold, which has been done by decree of June 1876; the sovereign being equal to 4 *pesos fuertes* 88 cents, and the other coins in due proportion.

The National Government at the same time (June 1876) valued two or three of the most current silver coins; but as the optional clauses in the *ley de monedas* did not fix any proportion between gold and silver, and the values then given to these silver coins having been based upon a value of silver in the London market, which the continuous fall in the value of the metal in that market subsequently proved to be too high, they were in September 1876 reduced about 10 per cent.; the value of the Chilian silver dollar, for instance, being reduced from 92 cents to 82 cents, and most of the other silver coins in the same proportion.

The reduction thus made in the values of these so-called legal-tender coins of silver represents a relative proportionate value of silver to gold of 1 to 18·3.

However, as the value of silver in the London market has in the meantime again increased, the values which these silver coins have at present may at any time

time be altered, in conformity with the enhanced price of silver in London; as otherwise, were the higher prices ruling of late in European markets to be maintained, these coins would very probably be looked for as offering an advantageous means of remitting to England, and consequently be sent out of the country.

Until the Government thus gave legal values to these coins, silver was used to a very limited extent in the province of Buenos Ayres; and in fact, apart from payments to or by the Government, it is so yet; for, notwithstanding that it was the reputed object of the Government practically to establish a double standard, the commercial community and public generally have persistently refused to recognise the position thus wanted to be given to silver, and have consequently, except on very rare occasions, refused to admit or make use of it in their monetary transactions, almost all transactions being made in gold or paper money (at present inconvertible).

In the northern provinces of the Republic, and in Entre Rios and Corrientes as well, silver is the base of almost all commercial transactions, the Bolivian dollar $\frac{3}{4}$ fine being taken as the unit, and forming the money of account.

The coin by which this monetary system is represented is the $\frac{1}{2}$-dollar or *cuatro*, an abbreviation of the 4-real piece, the dollar being divided into 8 reals. This coin is very unequal in point of purity, and has never had any legal value given to it by Government. Thus we see the anomaly of a coin which, it may be said, has hitherto been the only circulating medium in 13 out of 14 provinces of the Republic, having so far been completely ignored by the National Government in all measures relating to the monetary economy of the country.

This Bolivian coinage is very inconvenient, and, on account of its low and irregular standard, a very unsatisfactory coin; and the object is, no doubt, to displace it entirely, and introduce the *peso fuerte* in its stead, but such a change cannot but take place very slowly in a country like this.

As to the total amount of these Bolivian 4-real coins that may exist in the country, it is impossible to state with any exactness, as no returns exist relative to the amount in circulation, but may be roughly reckoned at some 4 or 5 million dollars, or 700,000 *l.* sterling.

The tendency is to a gradual export of this silver, principally to London; but the amount is too small to be of any great importance, as it is only on rare occasions that it can be done with any profit, and is liable to be checked at any moment by the arbitrary will of the Government raising the standard value. At present the National Government have established an inconvertible paper issue, and are attempting to get it into circulation throughout the whole Republic, and gradually displace the foreign silver, but have met with a considerable opposition in the northern provinces.

For some time past indications have been observable of a gradual establishment of a more satisfactory equilibrium; but the Argentine Republic has just emerged from a period, extending over several years, when it was constantly incurring foreign indebtednesss considerably in excess of what its resources could balance. Its imports were in excess of its exports. Among the latter, silver has always figured to a small extent, either in the form of coins or silver in bars. There are, no doubt, many districts in the Republic where silver can be obtained by mining, but at present the quantity produced is very insignificant.

The richest silver district of all the Republic is Cerro Negro, near Chilesito, in the province of Rioja, where a surprising quantity of veins are found in the schist. Unfortunately, all the mining industry of this district is at present in the hands of small traders, as almost every inhabitant of Chilesito has his small mine, but none have the necessary intelligence or the required capital to enable them to work them with any degree of profit, and, owing to the great difficulties hitherto attending the conveyance of the necessary machinery so far inland, scarcely any capitalists have as yet attempted to exploit them.

Silver enters the country from the north from Bolivia and Chile, and from Chile and Peru on the west. The natural current is towards Buenos Aires,

ARGENTINE REPUBLIC.

where, under favorable conditions of exchange, it is shipped in small quantities to England; but the comparatively low value that foreign silver coins at present have here will probably check to a great extent the amount from entering the country that they have hitherto been accustomed to receive. Altogether, the production of silver in this country, and the export of the metal from it, are of such a comparatively small extent as quite impossible to be of any consideration, so far as can affect in any way the objects which prompted the letter addressed by the India Office to the Foreign Office.

JAPAN.

JAPAN.

(No. 16.)

Sir *Harry S. Parkes* to the Earl of *Derby*.

(Extract.)

Yedo, 22 January 1877.

COMPARED with other countries, the production and consumption of silver in Japan is very small. In Mr. Plunkett's Report * on the mines of Japan, 2,600 *kwamme*,† valued in sterling at 79,625 *l.*, is named as the estimate of the amount of silver produced in Japan in 1874; and a return which has just been furnished me by the Minister of Public Works shows that the amount of silver obtained from all mines, both Government and private, during the year 1876 is less than the above estimate, being only 2,113 *kwamme*, or 255,213 ounces. It is expected that the return of the present year will show some increase on the above amount.

I have endeavoured to trace the movements of silver in Japan during the last 5 years, and I enclose a Table containing all the information I have yet been able to collect through the Japanese Government. According to this Table, the importation of silver appears to have been almost entirely confined to Mexican dollars, and to have amounted only to $ 7,250,000 during the 5 years; but I question whether the importations of silver bullion which is received both from San Francisco and China are even approximately stated in this Table. The export side shows that very nearly the same amount of Mexican dollars were exported as imported, as also that rather more than 7,000,000 of Japanese silver coin, old and new, and silver bullion to the amount of $ 822,140, were exported. The value of the total export of silver is given at $ 15,945,668, against a total import of $ 7,376,944, but I am afraid that the latter sum is not correct.

As the movement of gold in Japan may have some bearing upon the question, I append a second Table, showing that during the same period new Japanese gold coin has been exported (as bullion, it may be presumed) to the value of $ 21,403,605, and *nibukin* coin (an alloy of gold and silver) to the value of $ 6,220,779; also that gold bullion has been imported to the amount of $ 2,005,322, and exported to the amount of $ 1,867,947.

In respect to coinage, I beg to enclose the last Report ‡ of the Commissioner of the Japanese Mint, showing (on page 10) that gold coin has been coined at the Japanese Mint to the value of $ 50,678,082, and silver coin to the value of $ 17,021,316, since the opening of the Mint (in August 1871) to the 30th June 1876. The value of the silver coined during the year 1875-76 was only $ 1,963,037.

I have, &c.
(signed) *H. S. Parkes.*

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* Pages 155-6 Appendix to Report from the Select Committee on Depreciation of Silver (C. 338 of 1876).
† 1 *kwamme* = 8⅓ lbs.
‡ Second Annual Report of the Commissioner of the Imperial Mint, Osaka, Japan, for the year ending 30th June 1876. (The Report has not been printed with these Papers.)

Enclosure 1 in Despatch from Sir *H. S. Parkes*, No. 16, of 22 January 1877.

MOVEMENT of SILVER in JAPAN from 1872 to 1876.

IMPORTS.	Value in Dollars.	EXPORTS.	Value in Dollars.
1872:		1872:	
Mexican dollars	3,654,966	Old silver coins	1,758,638
		New ditto	21,715
		Mexican dollars	15,756
			1,796,109
1873:		1873:	
Mexican dollars	1,051,444	Old silver coins	1,069,843
Silver bullion	2,424	New ditto	19,430
		Silver bullion	822,140
		Mexican dollars	591,544
	1,053,868		2,502,957
1874:		1874:	
Mexican dollars	1,021,826	Old silver coins	1,555,476
Silver bullion	13,130	New ditto	930,598
		Mexican dollars	3,349,343
	1,034,956		5,835,417
1875 (first Six Months):		1875 (first Six Months):	
Mexican dollars	54,718	Old silver coins	992,785
Silver bullion	4,429	New silver *yen*	695,728
		Mexican dollars	611,805
	59,147		2,300,318
1875–76 (Twelve Months from 1st July 1875):		1875–76 (Twelve Months from 1st July 1875):	
Mexican dollars	1,471,453	Old silver coins	777,009
Silver bullion	95,713	New ditto	146,099
Trade dollars	6,841	Trade dollars	86,013
		Mexican dollars	2,501,746
Value in Dollars	1,574,007	Value in Dollars	3,510,867

RECAPITULATION.

	IMPORTS. Value in Dollars.	EXPORTS. Value in Dollars.
1872	3,654,966	1,796,109
1873	1,053,868	2,502,957
1874	1,034,956	5,835,417
1875 (half-year to 1st July)	59,147	2,300,318
1875–76 (one year to 1st July)	1,574,007	3,510,867
Value in Dollars	*7,376,944	†15,945,668

* IMPORTS.	Value Dollars.	† EXPORTS.	Value in Dollars.
Mexican dollars	7,254,407	Mexican dollars	7,070,194
Silver bullion	115,696	Silver bullion	822,140
Trade dollars	6,841	Trade dollars	86,013
		Old coins	6,153,751
		New ditto	1,813,570
Value in Dollars	7,376,944	Value in Dollars	15,945,668

JAPAN.

Enclosure 2 in Despatch from Sir *H. S Parkes*, No. 16, of 22 January 1877.

MOVEMENT of GOLD in JAPAN from 1872 to 1876.

Export of New Gold Coin.

	Value in Dollars.
1872	142,646
1873	2,013,602
1874	7,597,753
1875 (half-year to 1st July)	6,058,281
1875–76 (one year to 1st July)	5,591,343
Value in Dollars	21,403,625

Export of *Nibukin* Coin.

1872	2,542,140
1873	600,453
1874	528,537
1875 (half-year to 1st July)	1,051,818
1875–76 (one year to 1st July)	1,497,831
Value in Dollars	6,220,779

GOLD BULLION.

	IMPORTS.	EXPORTS.
	Value in Dollars.	Value in Dollars.
1873	1,977,707	—
1874	1,100	—
1875 (half-year to 1st July)	24,899	24,240
1875–76 (one year to 1st July)	1,616	1,843,707
Value in Dollars	2,005,322	1,867,947

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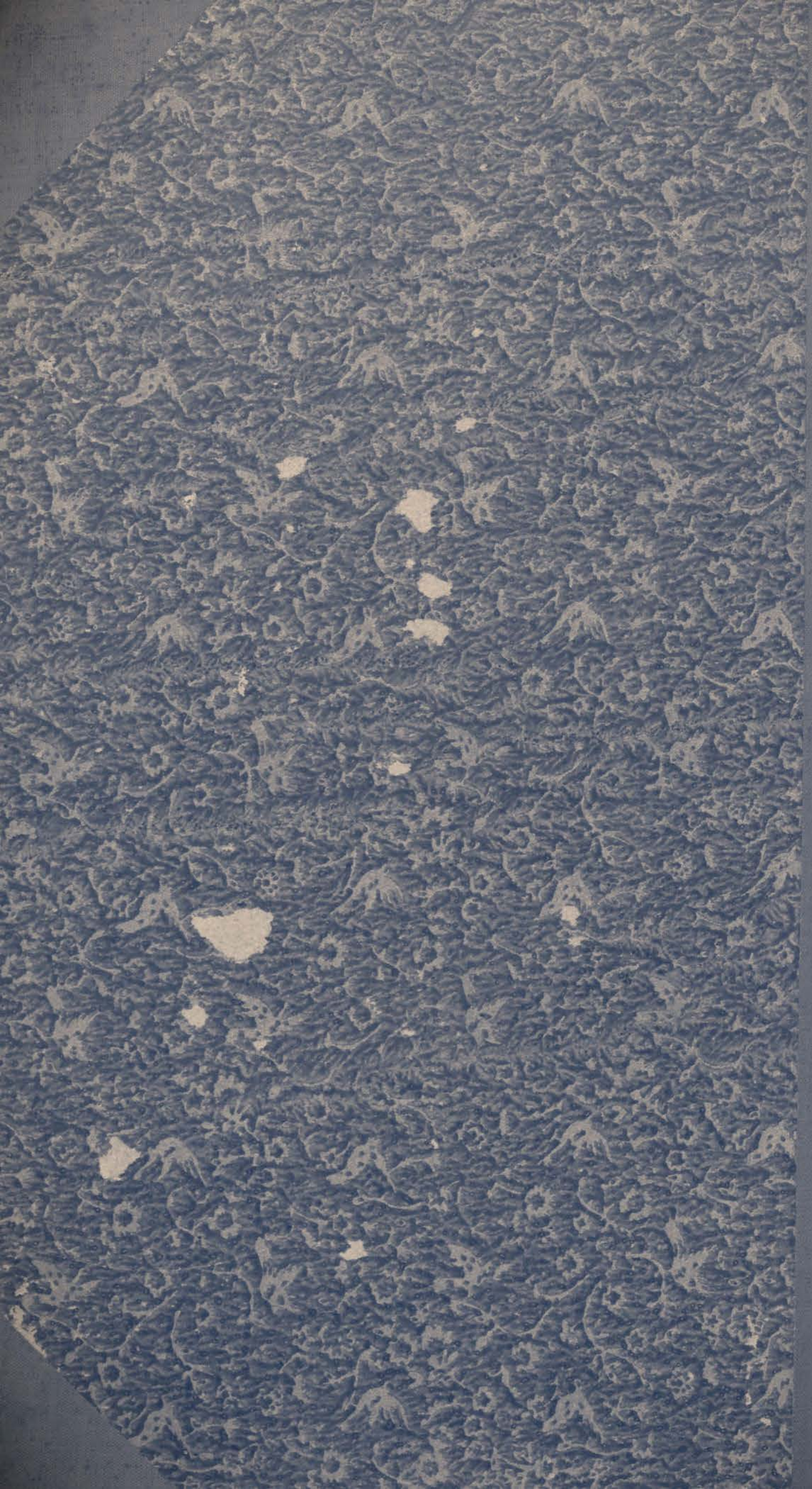
on 01 February, 2020